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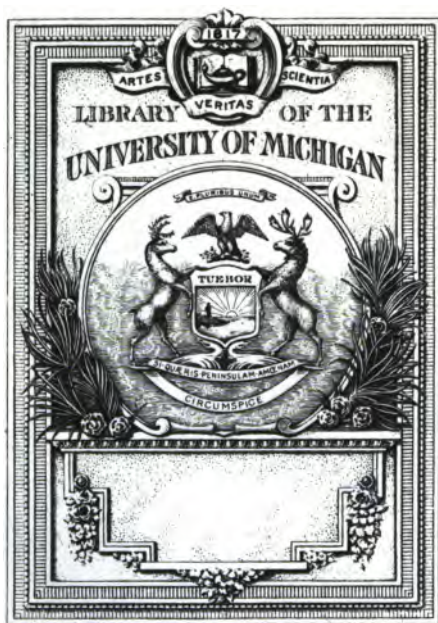
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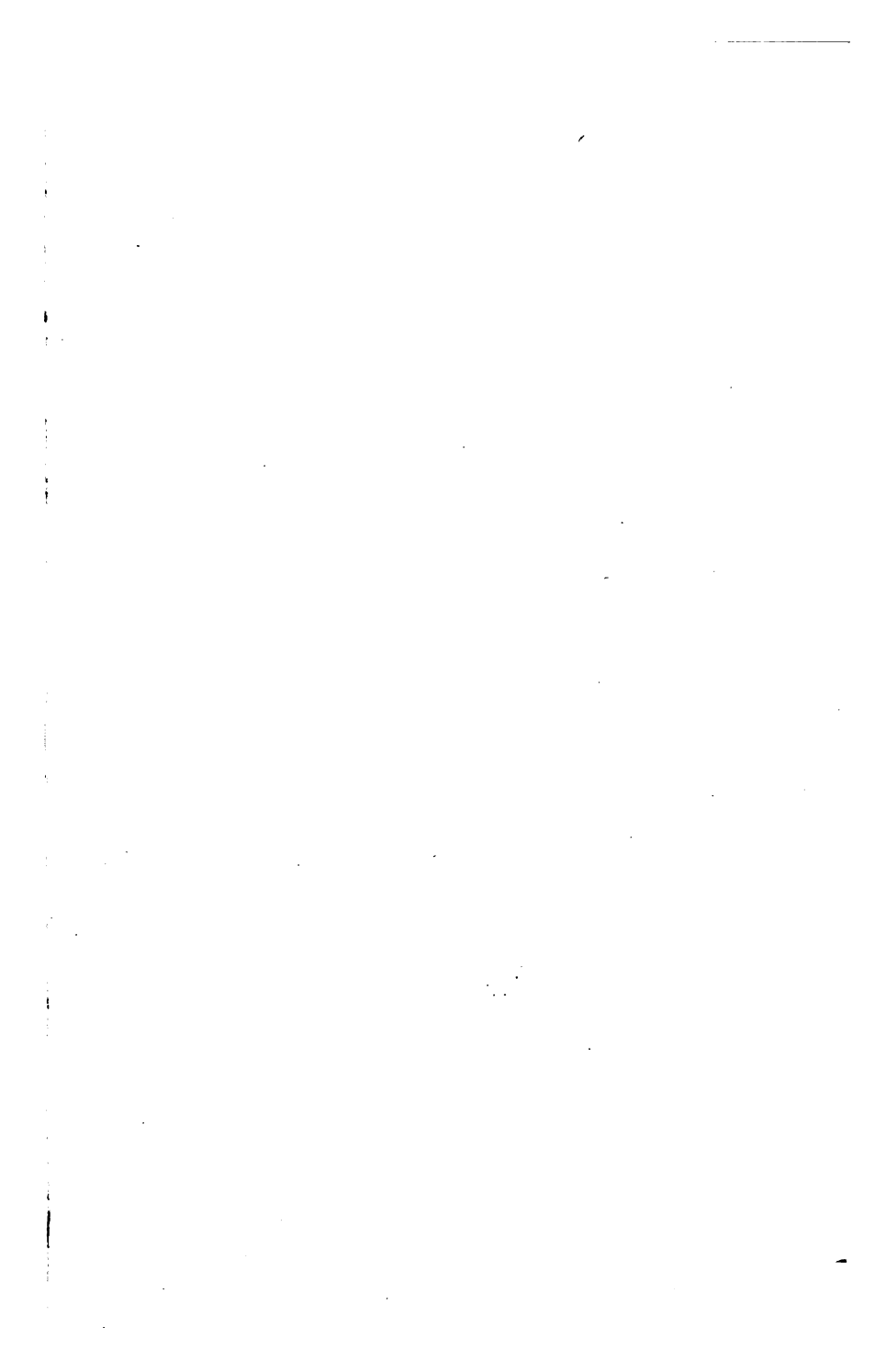
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(281)

UNITED STATES INTERNAL REVENUE.

U. S. G. of internal revenue.

EXTRACTS

FROM THE

GAUGERS' MANUAL,
GAUGERS' WEIGHING MANUAL,
AND

REGULATIONS NO. 7,
REVISED,

REGARDING DUTIES OF UNITED STATES INTERNAL-
REVENUE GAUGERS, STOREKEEPERS, AND
STOREKEEPER-GAUGERS.

JULY 30, 1906.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.

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INTRODUCTION.

This work contains the whole of the text of the Gaugers' Manual (No. 11, revised) and of the Gaugers' Weighing Manual (No. 11, revised, Supplement No. 1), together with portions of the Regulations and Instructions Concerning the Tax on Distilled Spirits (No. 7, revised April 15, 1901). These extracts are collated for the information of United States internal-revenue gaugers, storekeepers, and storekeeper-gaugers.

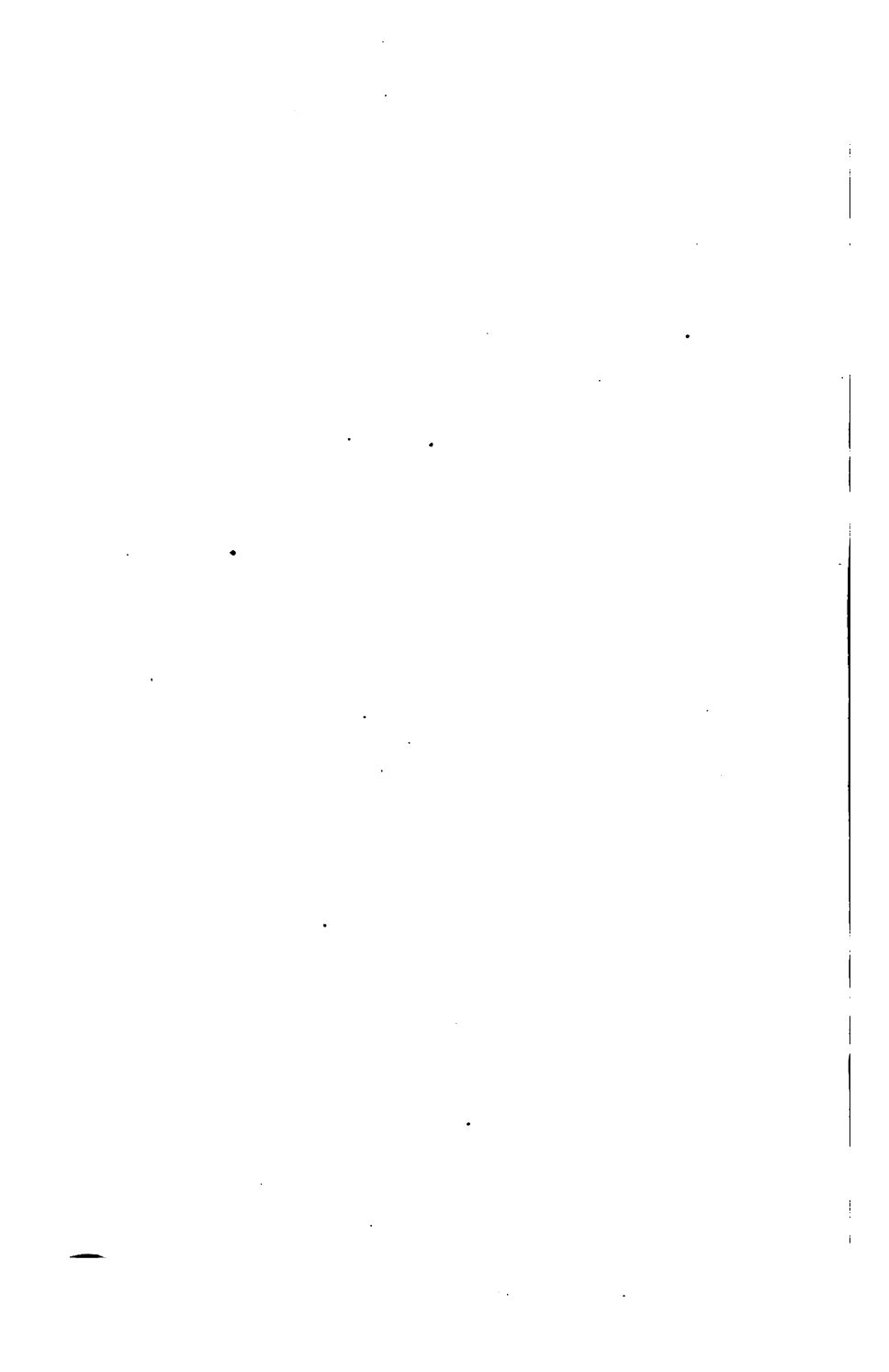
These extracts will also be of service to persons on the eligible list of the United States Civil Service Commission for appointment to the position of gauger, storekeeper, or storekeeper-gauger, in qualifying themselves to properly discharge the duties incident to such positions, and collectors are authorized to issue copies of the same to such persons upon application therefor.

ROBT. WILLIAMS, Jr.

Acting Commissioner.

WASHINGTON, D. C., *July 30, 1906.*

154410



REGULATIONS AND INSTRUCTIONS
FOR
UNITED STATES INTERNAL-REVENUE GAUGERS.

TREASURY DEPARTMENT,
OFFICE OF THE
COMMISSIONER OF INTERNAL REVENUE,
Washington, March 10, 1900.

APPOINTMENT OF INTERNAL-REVENUE GAUGERS.

Section 3156, U. S. Revised Statutes, confers the power of appointing United States internal-revenue gaugers upon the Secretary of the Treasury, and the act of August 15, 1876 (section 3153*a*, Int. Rev. Compilation), empowers him, upon the recommendation of the Commissioner of Internal Revenue, to impose the duties of storekeeper and gauger upon one officer where the amount of spirits produced at the distillery to which such officer may be assigned is not sufficient, in the judgment of the Commissioner, to warrant the employment of two officers to perform the separate duties of storekeeper and gauger.

Persons holding commissions as "storekeeper and gauger"¹ will comply strictly with the instructions contained herein for the government of gaugers, while exercising the functions pertaining to that office.

Whenever it becomes impracticable for collectors to secure the services of persons who will accept the office of gauger, owing to the inadequacy of the compensation, they

¹ The title of officers known throughout these instructions as "storekeepers and gaugers" has been changed by legislation to "storekeeper-gauger." (See page 191.)

will be permitted to nominate for appointment as gaugers one or more of their deputies, who will perform the work without extra compensation or fees, but actual traveling expenses incurred for gauging will be allowed.

A deputy collector should not, however, serve as gauger while acting as collector, or when deputed for the sale of stamps, or engaged in any other duty incompatible with that of gauger.

FOR WHAT PURPOSE APPOINTED.

Under the internal-revenue system of the United States distilled spirits are made largely the source of income to the Government, secured by laying a tax upon each proof gallon produced when the spirits are at or above proof, and each wine gallon when the spirits are below proof. United States internal-revenue gaugers are appointed to correctly determine the number of such gallons of spirits produced and drawn into casks or packages to be put upon the market, and to make record of the same by the required marks, brands, and stamps upon the casks or packages, and upon required reports.

GAUGERS' FEES AND EXPENSES.

Section 3157, Revised Statutes, provides that "gaugers shall be entitled to receive such fees, to be determined by the quantity gauged, as may be prescribed by the Commissioner of Internal Revenue; and said fees, together with their actual and necessary traveling expenses, shall be verified by their oaths, and shall be paid by the United States monthly."

In accordance with this provision, the following fees per wine gallon have been prescribed, to be computed as hereinafter set forth:

FEES.

For the first twenty gallons each day, five cents per gallon.

For the next forty gallons each day, two cents per gallon.

For the next two hundred and forty gallons each day, one-half of one cent per gallon.

For the next seven hundred gallons each day, one-seventh of one cent per gallon.

All over one thousand gallons each day, one-tenth of one cent per gallon, subject to the limitation of five dollars per day.

(See Table No. 9, herein.)

The above rates apply to all spirits entered into and withdrawn from warehouse; to fruit brandy; to spirits gauged for rectifiers; and to gauging done under special orders of this office.

The compensation of a gauger is by law limited to "five dollars per day while actually employed." The number of wine gallons gauged by him during the month will be divided by the number of days *employed*, and the prescribed per diem fees will be allowed for the daily average amount so found to have been gauged, subject to the limitation of five dollars per day.

A gauger will be considered as being on duty and *employed* when he is necessarily traveling on official duty, when on special duty by order of this office, and when under regular assignment and present for duty he performs some gauging at one or more rectifying establishments or is present for duty at a grain or molasses distillery while in operation. When a distillery is under regular suspension the withdrawals from its warehouse should be in charge of a gauger under regular assignment thereto.

If a gauger has done no actual gauging, and there are no gallons reported upon which an allowance for fees can be predicated, during the month for which the account is presented, whatever else he may have done, the law does not authorize the payment to the gauger of any fees for that month.

The collector, in such cases, should, as far as possible,

employ a gauger to affix stamps, or to do any of the other duties of that office, who will perform some gauging during the month in which such service is required.

A gauger whose sole duty is to superintend the withdrawals of spirits from warehouses of one or more distilleries during regular suspension will be allowed for the days only on which withdrawals are made and the days necessarily employed in traveling in the performance of such duty. A gauger will not be allowed pay for any day during which he was not present at his place of assignment. When no gauging is done on any day for which pay is claimed, the gauger must state in his itemized statement, inside of the account, how he was employed on such day, and before approving such account the collector must satisfy himself that the gauger is, by reason of assignment and presence for duty, entitled to pay for each day so charged.

A gauger who is necessarily employed a considerable portion of his time in traveling, while in the performance of his duties, and whose fees, at the rates herein prescribed, are thus, in the judgment of the collector, inadequate to reasonably compensate him for the service performed, may be granted a special rate of fees upon a full statement by the collector of all the facts in each case, showing why special action thereon is deemed necessary and just. This special certificate and recommendation of the collector must accompany each account in which the above fees are thus deemed inadequate. It is enjoined upon collectors that they see that gaugers so assigned perform the gauging in their respective divisions in the shortest practicable time, and at as little expense as possible.

EXPENSES.

The actual and necessary traveling expenses incurred by a gauger in the performance of official duty will be allowed.

He must make an itemized statement, inside of his account, of all expenses incurred on *each day*, stating the amount and character of each item separately. He must state where he starts from *each day*, and name the distillery or distilleries and rectifying establishments visited. The distance between any two or more places visited on the same day must be given, and also the whole distance traveled on each day. When both public and private conveyances are used on the same day, the distances traveled by each should be stated. Every item of expense exceeding one dollar, except for travel by public conveyance, must be attended by its proper voucher. Hotel bills *must state the time and rate per diem*.

If a gauger uses his own horse under the saddle, or his own horse and buggy, he may be allowed to charge for the former not over one dollar per day, and for the latter not over one dollar and fifty cents per day, for the days actually and necessarily used when in the performance of his duties, not within the limits of a city or town. But when the distance traveled does not exceed ten miles per day for the *continuous* use of his own horse under saddle, or of his own horse and buggy, the compensation shall be limited to fifty cents per day for the former, and to one dollar per day for the latter.

In all cases, when practicable, public conveyance should be used. When omnibus or hack fare is charged, the distance traveled by such conveyance must be stated; otherwise it will not be allowed.

Where a gauger is assigned to but one place of duty, or to more than one, but all located within the limits of the same city or town, any charges for traveling expenses must be supported by a special certificate of the collector that such expenses were necessary. In other assignments, embracing two or more grain distilleries or rectifying establishments, the gauger is expected to charge only from the one where his services are mostly needed.

When it is necessary for a gauger to hire a horse or a horse and buggy for traveling on official duty, he will be expected to do so upon the most favorable terms for the United States, and if obliged to engage it for a number of days in the month it should be at a reduced rate. Should a gauger disregard this injunction, the amount charged will be reduced to what is considered a reasonable rate.

Gaugers will be furnished by the collector with official envelopes in sufficient quantities to enable them to transmit their reports, without expense for postage.

Each internal revenue gauger is required to make up his monthly account of fees and expenses *in duplicate* on Form 150, and forward the same to the collector for his approval within five days after the expiration of the month in which the fees were earned and the expenses incurred, and accounts delayed beyond that time should be accompanied by an explanation of the cause of the delay. The original, with the necessary vouchers for expenses attached, should be forwarded to the Commissioner within ten days after the expiration of the month for which it is made, and the duplicate retained by the collector in his office. It is suggested that a rubber stamp be used by the gauger in printing his name at the top of the bill and in the indorsement of the same, but the signature to the affidavit and receipt must be written.

Gaugers should not assign their accounts, as the drafts in payment thereof will in all cases be made payable to the gaugers and sent to the care of the collector, without regard to any assignments that may be made.

No internal-revenue gauger shall charge or receive any sum of money, fee or compensation of any kind whatever, other than the fee prescribed by the Commissioner of Internal Revenue and paid by the United States, for any cause whatever connected with the performance of his official duties as a United States internal-revenue gauger, under the penalty of removal from office.

The Commissioner of Internal Revenue is authorized by law to prescribe the fees for gauging, and the rules and regulations relative thereto, and he reserves to himself the right, after any gauger has rendered his account to this office, to investigate it and decide what fees are to be paid for work performed, and what expenses allowed, as shown therein, whenever such special decision is, in his judgment, just and expedient—subject to the limitations prescribed by law.

BEFORE ASSIGNMENT TO DUTY.

Before any United States internal-revenue gauger can be assigned to duty he must “take an oath faithfully to perform his duties, and shall give bond, with one or more sureties, satisfactory to the Commissioner of Internal Revenue, for the faithful discharge of the duties assigned to him by law or regulations; and the penal sum of said bond shall not be less than five thousand dollars.” (See section 3156, United States Revised Statutes.)

Neither a distiller, rectifier, nor wholesale liquor dealer will be accepted as surety on the bond of any gauger or storekeeper gauger; and in his certificate on the back of every such bond, as to the sufficiency of the sureties, other than a surety company, each collector will add a statement that neither of them is a distiller, rectifier, or wholesale liquor dealer.

UNDER WHOSE DIRECTION SERVICES ARE TO BE RENDERED.

Section 3156 directs that “the duties of every such gauger shall be performed under the supervision and direction of the collector of the district to which he may be assigned, or of the collector in charge of exports at any port of entry to which he may be assigned.” The collector may assign gaugers to duty at any place within his district, or transfer them from one place of duty to another within the district.

The special attention of collectors is directed to the importance of exercising a strict surveillance of the gaugers who are thus placed under their supervision, and of requiring of them a full compliance with the law and regulations in the discharge of their duties.

Under the provisions of the act of August 15, 1876 (section 3163a, Int. Rev. Compilation), the Commissioner of Internal Revenue is empowered to suspend or transfer gaugers.

Section 65 of the act of August 28, 1894, provides:

That internal-revenue gaugers may be assigned to duty at distilleries, rectifying houses, or wherever gauging is required to be done, and transferred from one place of duty to another, by the Commissioner of Internal Revenue, in like manner as storekeepers and storekeepers and gaugers are now assigned and transferred.

Authority is thus conferred upon the Commissioner of Internal Revenue to assign gaugers to duty wherever gauging is required to be done, and to transfer such officers from one place to another, in his discretion, and in the exercise of such authority he will thus assign and transfer gaugers when, in his judgment, such course will best subserve the interests of the service.

Except when otherwise directed, collectors may assign gaugers to duty at any place within their respective districts, or transfer them from one place of duty to another within the district, making due report of such action on Form 242, revised. Collectors are expected to assign gaugers with due regard for economy, and not to have a larger number under assignment at one time than the requirements of the service demand.

UNITED STATES INTERNAL-REVENUE GAUGERS TO FOLLOW LAW AND REGULATIONS, ETC.

Section 3249, United States Revised Statutes, authorizes the Commissioner of Internal Revenue to "prescribe rules and regulations to secure a uniform and correct system of

inspection, weighing, marking, and gauging of spirits." The condition of the bond required of gaugers is that they will faithfully discharge the duties assigned them by law or regulations. Their first efforts after appointment should be to acquire a thorough knowledge of all the requirements of the law and regulations relating to their office. The important bearing of their duties upon the revenue and commercial interests of the country imperatively demands that carefulness and accuracy of execution should be observed at all times. This can only be secured by those appointed to the office of gauger qualifying themselves fully in all the duties pertaining to their position before commencing work.

GAUGING INSTRUMENTS.

Section 3249, Revised Statutes, authorizes the Commissioner of Internal Revenue to prescribe for use such hydrometers, weighing and gauging instruments, or other means for ascertaining the strength and quantity of spirits subject to tax as he may deem necessary.

STANDARD GAUGING ROD.

The instrument known as the Prime and McKean combination gauging rod is prescribed by the Commissioner for finding the capacity of casks and packages when the same is not determined by the use of the weighing beam, and said gauging rod must be procured and used by all gauging officers assigned to duty at places where its use is required.

Until otherwise directed the gauging rod will be used for the official determination of the number of gallons of spirits in casks or packages as enumerated in the four following paragraphs; the weighing beam to be employed as directed on page 16 herein:

1. On regauging casks or packages of spirits which did not have their weight determined and marked when filled.

2. At all fruit distilleries where the production is so limited as not to require the attendance of a gauger at least twice a week during the season when in operation. (All fruit distilleries producing 10,000 gallons of brandy, or above, annually, should be visited by a gauger at least twice a week during the season.)

3. At the establishments of rectifiers rectifying less than 5,000 proof gallons of spirits annually.

It is expected that the records of the rectifying business, at all houses where the inspection is by the use of the rod, will be carefully scrutinized from month to month to determine if at any time the quantity of spirits rectified during any special-tax year exceeds 5,000 gallons, and whenever that point is reached collectors will take measures to require the use of the weighing beam.

4. For ascertaining the contents of casks or packages of spirits, both when about to be dumped for rectification and after completion of the process of rectification, which contain saccharine matter or other material to such an extent that no indication is shown on the hydrometer stem, or when, although an incorrect indication is shown by the stem, the presence of saccharine matter in large proportions is unmistakably apparent.

Even in case of the goods described in the last paragraph, however, the gauger who gauges spirits after rectification will, except at houses where the use of the scales is not required in any case, as specified in above paragraph numbered 3, determine the gross weight of the package and mark the same on the bung stave of the barrel, preceding the other marks required by regulation to be placed thereon.

Applications for the rod, or for any portion thereof, must be addressed to the Commissioner of Internal Revenue, and at the same time the price must be remitted to the National Metropolitan Bank of this city by draft or money

order payable to the order of said bank. *In no instance must the remittance be sent to this office, or be made payable to the order of the Commissioner.*

The prices of the rods are as follows:

44-inch solid metal rod, complete	\$10. 00
44-inch solid metal rod proper	4. 20
44-inch fixed caliper	1. 50
44-inch sliding caliper	1. 30
44-inch mean diameter scale	2. 00
44-inch head slide	1. 00
62-inch solid metal rod, complete	12. 00
62-inch solid metal rod proper	5. 00
62-inch fixed caliper	1. 70
62-inch sliding caliper	1. 60
62-inch mean diameter scale	2. 50
62-inch head slide	1. 20

WANTAGE ROD.

For determining the wantage, or ullage, in casks, Alexander's improved wantage rod is prescribed, the price of which is \$1.60. Officers who are supplied with Prime's patent wantage rods will be allowed to continue their use as long as the same are in good condition, but future orders will be filled with rods of the Alexander pattern.

This instrument must be procured and used by all officers who are required to procure the standard gauging rod, except as noted above, and application and payment for the wantage rod must be made in the same manner as directed in the case of the gauging rod, except that the remittance for the wantage rod must be made to the *Commercial and Farmers' National Bank at Baltimore, Maryland.*

The post-office address of the intending purchaser should be plainly indicated in the application, as the wantage rod will be forwarded by mail at the risk of the purchaser,

except when otherwise requested; in which case it will be sent by express at his expense.

HYDROMETERS.

The standard hydrometers, for weighing or determining the proof of distilled spirits, are supplied for the use of internal-revenue gaugers, at the expense of the Government, on the application of collectors, which application should be addressed to the Commissioner of Internal Revenue.

These instruments are necessarily expensive, in consequence of the strict accuracy required in their manufacture, and internal-revenue officers are therefore expected to exercise due economy in making requisition for the same, as well as care in their use.

Neither full nor partial sets should be ordered in excess of the immediate demands of the service. Where, however, the needs of the service justify, a limited supply of hydrometer stems and thermometers will be furnished to collectors on requisition, in order that loss by breakage may be replaced without delay.

Complete sets of hydrometers will not be supplied to districts in excess of the number of qualified gauging officers therein, except that, when deemed necessary, an extra set will be furnished, to be retained in the collector's office, for use in testing the other instruments in the district.

Where an extra set is on hand for such use, it will be issued to a gauger requiring the same, on the receipt of a new set, so that the set last received will be constantly retained for use as standard.

When collectors have a standard hydrometer in their office, they will cause the Government instruments within a reasonable distance to be tested at stated intervals, and all the sets in the district will be tested as often as once in six months.

Gaugers will be required to make an occasional test of the instruments in their hands by comparing, in spirits of the proper strength, a stem of a lower per cent with the stem of the next higher per cent, at or between the points where both stems indicate the same per cent.

When requisition is made for sets of hydrometers to replace defective ones, the nature of the defect must be explicitly stated; and also whether the defect is in the stems, the cup, the thermometer, or the case. When extra stems are required, they should be designated by letter as classified on page 30 herein.

Requisition should be made to complete sets only so far as the needs of the service require. It is not necessary, in all instances, that the gauging officer shall be supplied with a full complement of hydrometer stems, as the No. 2, or "B," stem will be sufficient for the use of many officers.

Broken hydrometer stems and thermometers will not be returned to this office. If, however, such instruments are found to be incorrect and unbroken, they will be carefully packed and returned by express; and to each instrument a statement showing the nature and extent of its inaccuracy, and where and by whom it was used, should be attached.

United States internal-revenue gaugers will be held responsible for the careful usage of the hydrometers in their possession, and any carelessness in handling, resulting in the breakage of stems or other damage, will be noted against them. Upon retiring from office, or upon being transferred to another district, gaugers will turn in the hydrometers to the collector of the district in which they have been assigned, taking his receipt therefor.

Collectors will not approve the final account of a gauger retiring from the service until he has surrendered the Government instruments in his possession.

Any United States internal-revenue gauger using other than the standard instruments will be recommended for dismissal from office and be held responsible upon his bond.

WEIGHING BEAM.

Under authority conferred in section 3249 of the Revised Statutes of the United States, Fairbanks' weighing beam has been prescribed for use in weighing distilled spirits, and the same will be supplied to and exclusively used by United States gauging officers as follows:

At all grain and molasses distilleries, and at general and special bonded warehouses.

At all fruit distilleries producing 10,000 proof gallons of brandy or over annually, and at those where the attendance of a gauger is required at least twice a week during the season.

At the establishments of all rectifiers rectifying 5,000 proof gallons or over annually, and at all such establishments at which the daily attendance of a gauger is required.

For circumstances under which the inspection of spirits is to be performed by the use of the gauging rod, see pages 11 and 12 herein.

USE OF THE INSTRUMENTS.

Before entering upon the discharge of their regular duties gaugers should thoroughly familiarize themselves with the instructions as to the use of the gauging and weighing instruments, practice handling the same and reading the indications, in order to acquire quickness and accuracy in their use. For instructions regarding the care and use of weighing apparatus the "Gaugers' Weighing Manual" should be consulted.

GAUGING ROD.

The capacities of casks are ascertained by three measurements, viz, the head diameter, the bung diameter (a com-

bination of the two producing the mean diameter), and the length.

MEAN DIAMETER.

Prepare the rod for the ascertainment of the mean diameter by first placing the mean-diameter scale upon the rod proper, with the screw attachment toward the head of the rod, and with the manufacturer's stamp on the scale in a line with that on the rod (which latter condition must be observed in adjusting all the parts of the combination rod). The head slide will then be slipped over the point of the rod, with the stationary projection pointing upward.

Having thus prepared the rod, the gauger will seize it with one hand above the mean-diameter scale, the other hand upon the head slide, and place the point on the inner side of the lower chimb of the cask, close against the head, and bring the projection of the head slide against the inner side of the upper chimb, holding the rod at an angle of 45 degrees, as shown in the cut, Fig. 1, page of illustrations. He will then hold the head slide firmly in place, and raise the mean-diameter scale so as to leave a clear space between the bottom of the scale and the top of the head slide, and while in this position he will cause the rod to describe an arc, observing at the same time the head diameter as shown on the face of the rod immediately above the head slide. When it is thus seen that the rod is held at such an angle as to indicate the mean diameter of the head, the head slide will be held firmly in place, and the mean-diameter slide gently moved downward until it rests upon the head slide, when the gauger will fasten the mean-diameter scale in this position by turning the thumbscrew at the top. It will be seen that the bottom of the scale will thus indicate the same on the rod as the top of the head slide. The rod will be applied to the stamp head of the cask, in case but one head is measured. The gauger will then remove the head slide from the rod, and insert the rod into the cask at

the bunghole, the point resting opposite the bung. He will then draw the overslide up until the lip strikes the under side of the bung stave at the quarter; that is, at a point midway between that part of the bunghole which is nearest the end of the cask and that part which is nearest the side. (See Fig. 2, page of illustrations.)

In taking this last measurement the gauger will endeavor to avoid inequalities in the cask, such as a crack where two staves meet, where the point of the rod rests, or where a portion of the inner side of the bung stave is split off by the boring of the bunghole, etc. Having taken the above measurement, he will then remove the rod from the cask, carefully retaining the slide in position; raise the rod upward until the bottom of the slide is on a line with the eye; read the figures indicated on the scale at the bottom of the slide in the appropriate column, according to the variety of the cask being gauged; find the same figures in column "A" of the scale, and follow the line *above* the figures, turning the rod to the left to the corresponding line upon the face of the rod, which latter line will indicate the mean diameter, which will be chalked upon the cask.

In case the line in column "A" should fall between the lines on the face of the rod, the line nearest the line in the "A" column will be taken as representing the mean diameter, and if there is a doubt as to which line is the nearest the under line should be read, except in cases where the overslide rests at the "double number" in column "B," "C," or "D," as the case may be, when the upper line on the face of the rod should be read if the slide rests at the upper double number, and the lower line if the slide rests at the lower double number.

In order to use the mean-diameter scale intelligently, the gauger should familiarize himself with the principle of its construction, which is based on the rule for the determination of the mean diameter; that is, multiply the difference

between the head and bung diameter by the decimal .55 if the cask is of the first variety, by .63 if of the second variety, and by .70 if of the third variety. (See instructions under the head of "varieties of casks," on page 31.) The product being added to the head diameter produces the mean diameter. The "A" column on the scale indicates, in inches and tenths of inches, the distance from the foot of the scale, the first line "1" being one inch from the foot, "1.1" one and one-tenth inches from the foot, and so on.

After the rod has been applied to the cask, as above, the foot of the scale indicates on the rod proper the head diameter of the cask, and the lower part of the overslide, at the lip, the bung diameter, and thus the difference between the head and bung diameters is made to appear in the "A" column, at the lower part of the overslide.

As the figures appearing in the "B," "C," and "D" columns are obtained by multiplying the figures on the same line in the "A" column by the decimals .63, .70, and .55, respectively, retaining but one decimal figure, it follows that the figures appearing in the appropriate column at the foot of the overslide represent, in inches and tenths of inches, the amount to be added to the head diameter to produce the mean diameter; therefore, by finding in the "A" column the same figures that appear at the foot of the slide in the "B," "C," or "D" column, according to the variety of the cask being gauged, the mean diameter will appear on the face of the rod adjacent to the line above the said figures.

To illustrate: Suppose the rod shows the head diameter to be 19 inches, and the bung diameter to be 22 inches, the difference between the two ("3") would appear at the foot of the overslide, in the "A" column, and "1.9" in the "B," or "2 var." column, the latter figures being obtained thus: $3 \times .63 = 1.89$, or 1.9 as nearly as can be represented by retaining but one decimal figure.

By following the line above "1.9" in the "A" column, 20.9 appears on the face of the rod, being the mean diameter in this instance ($19 + 1.9 = 20.9$).

LENGTH OF CASKS.

The gauger will prepare the rod for finding the lengths by sliding the fixed caliper arm having the spring on the head of the rod, observing care to have the spring bolt enter the hole in the rod, so that it will remain stationary, and then slide the movable caliper arm over the point of the rod, so that the arm will be in line with the fixed caliper arm.

He will apply the rod in ascertaining the lengths of casks as follows: Standing at the head of the cask he will support the rod in the middle with the left hand, holding the top of the sliding caliper with the right hand.

He will then place the rod on the cask, in a line with the bung stave, allowing it to rest on the braces of the caliper arms, the fixed caliper being lightly held against the head of the cask, opposite to where he is standing, by means of the left hand, which should be near the bung hole.

He will then, with his right hand, move the sliding caliper against the other head of the cask, taking pains to move the caliper with care and gentleness. (See Fig. 3, page of illustrations.)

The length of the cask will be indicated by the figures on the top of the rod, at the inside of the movable arm.

The rod is graduated so as to allow for heads of three-fourths of an inch in thickness, and gaugers are not permitted to make any additional allowance except when especially authorized by the collector; and when so authorized, they will make frequent examination of the heads, by boring and otherwise, in order to determine as to their actual thickness. In all instances where a greater allowance is made for the thickness of the heads than the allowance

made by the standard gauging rod, the gauger will mark on the heads of the casks, in a legible manner, the words, "*Head — inch thick,*" inserting in the blank the actual thickness of the head, in inches and tenths of an inch.

In taking the length of twenty-gallon packages or less an addition of one-half inch to the caliper measurement will be made, unless the gauger knows that such packages have heads of at least three-fourths of an inch in thickness. Thus, if the caliper shows 19.4 inches the length will be called 19.9 inches.

When packages are used the capacity of which can not be ascertained by the ordinary method, but by the use only of the rod proper, to determine dimensions the gauger must ascertain the precise thickness of the materials composing the package, so as to arrive with entire accuracy at the inside measurements, and from these, when obtained, he must compute the cubic contents of the package in gallons and fractions, if any, of a gallon.

Gaugers will observe the heads of the casks before determining the length, and in case they are convex, or concave, or if the casks have heretofore been used, and the heads rendered thinner at points by the scraping, etc., incident to the required removal of the marks, brands, and stamps, the mean length will be determined by applying the caliper arms to various portions of the heads. The length thus found will be chalked upon the cask. Turning to Table No. 1, hereto appended, where the mean diameter, as found, is stated in the upper margin, and the length, as found, is stated in the left hand margin, there will be found beneath the one and opposite the other the number of wine gallons which the cask will hold.

WANTAGE ROD.

In case the cask is not full, the wantage will be determined by the use of "Alexander's improved wantage rod."

In using this rod, the following instructions should be observed:

Take the wantage rod in the right hand with the metal part resting entirely in the groove; place the lip against the underside of the bung stave; clasp the handle at the head of the metal part with the thumb and forefinger of the left hand; hold the rod in a perpendicular position with the lip firmly against the underside of the bung stave; move the wood part of the rod downward, without jarring, into the cask, as far as the metal guides will permit; withdraw it at once to its former position; take the lip from the underside of the bung stave; by reading the wet line in the scale which shows the capacity of the cask, the wantage will be determined. The graduation nearest the wet line should always be read. When the wet line is midway between graduations, the line which indicates the greater wantage should be taken.

To find the wantage of a cask which is less than half full, pull out the metal part as far as the guides will permit; secure it in that position by turning the eccentric button into the notch in the back of the metal rod; insert the entire rod into the cask until the foot of the wood part rests on the stave opposite the bung; withdraw it at once, and the wet line on the wet and dry inch column, counting from the bottom, will show the number of inches and tenths of inches of spirits in the cask. Take the same number of dry inches and tenths of inches, counting from the top in the same column; follow a parallel line with the eye from the number of dry inches thus found to the scale which contains the capacity of the cask; the figures thus found will indicate the number of gallons in the cask. This number deducted from the capacity will give the wantage.

When the rod is not in use the eccentric button should be turned over the head of the metal slide to retain the slide in place.

For the benefit of officers who still use Prime's patent wantage rod, instructions for the use of the same are given as follows:

Before applying the rod care should be observed to see that the cask stands level. The handles of the rod should be grasped by one hand and separated by the use of the thumb, the index finger pressing against the under side of the lower handle. With the other hand hold the rod proper up against the handle. While in this position the instrument will be inserted into the bunghole of the cask with the lower lip pressing on the under side of the bung stave.

The handles will then be pressed firmly toward each other, so that the upper lip will rest on the upper side of the stave. While the lips are thus made to firmly grasp the stave the scale will be moved downward until the flange rests on the overslide, pains being taken to hold the rod plumb during this operation. The scale must not be permitted to drop by its own weight, but be moved to place without jarring the rod or agitating the contents of the cask. As soon as the flange on the slide rests on the lip of the overslide, as above, the scale will be immediately drawn upward to its former position, and thus held while the lips are unclasped by separating the handles by means of the thumb of the hand which grasps the same.

By reading the wet line in the appropriate scale on the rod the wantage will be determined. In observing the wantage the graduation nearest the wet line must be read. When the wet line is midway between the graduations, the line indicating the greater wantage will be read. When, however, the wet line indicates that the wantage does not exceed one-fourth gallon, the cask will be marked as full. (See instructions for "Allowance for wantage" on pages 25-27.)

The scale on the rod is graduated for casks having a capacity of 20, 23, 25, 27, 36, 40, 42, 44, 47, and 64 gallons, and should be applied to the various capacities as follows:

The 20-gallon scale will be used when the capacity of the cask is from 18 to 21 gallons, inclusive.

The 23-gallon scale, when the capacity is from $21\frac{1}{2}$ to $23\frac{1}{2}$ gallons.

The 25-gallon scale, when the capacity is from 24 to $25\frac{1}{2}$ gallons.

The 27-gallon scale, when the capacity is from 26 to $29\frac{1}{2}$ gallons.

The 36-gallon scale, when the capacity is from 30 to 37 gallons.

The 40-gallon scale, when the capacity is from $37\frac{1}{2}$ to 41 gallons.

The 42-gallon scale, when the capacity is from $41\frac{1}{2}$ to 43 gallons.

The 44-gallon scale, when the capacity is from $43\frac{1}{2}$ to 45 gallons.

The 47-gallon scale, when the capacity is from $45\frac{1}{2}$ to 49 gallons.

The 64-gallon scale, when the capacity is from 62 to 66 gallons.

In case the capacity of the cask is not such as is provided for above, the number of dry inches in the cask will be determined by observing the point reached by the spirits in the column of "D. inches" and referring to the "Ullage or wantage table" herein—Table No. 2.

To find the ullage of a cask which is less than half full, bring down the scale so that the flange rests upon the lip of the overslide as above, and fasten it in that position by turning the eccentric button on the top of the scale into the adjacent slot. Insert the entire rod into the cask until its foot rests upon the bottom stave, jarring being avoided as before. Then withdraw the rod from the cask, and the line reached by the spirits in the column "W. inches" on the face of the rod will show the depth of the spirits in the cask in inches and tenths of inches. Then bring down the overslide until its upper side rests on the corresponding line in the column of "D. inches." Hold the scale firmly in this position, turn the rod to the column indicating the capacity of the cask being gauged, and the number of gallons in the cask will be indicated at the upper side of the slide. Deduct the number of gallons in the cask from its capacity, and the remainder will be the wantage.

For instance, if the cask has a capacity of 42 gallons, and the wet line reaches 6.4 inches in the "W. inches" scale, by setting the overslide so that 6.4 is indicated at its upper face in the "D. inches" column, "10" will be found at the upper face in the "42" column, showing that there are 10 gallons in the cask. Deduct this from the capacity, and a wantage of 32 gallons will be shown.

If the gauger is not provided with the standard wantage rod, the wantage will be determined by means of the wantage scale, at the upper end of the combination rod, as follows:

Place the mean diameter scale on the rod so that the end having the lip attachment will be on the line which separates the lineal graduation from the wantage scale—that is, on the upper of the double lines at the commencement of the wantage graduation—and fasten the scale in this position by turning the screw. The gauger will then insert the head of the rod into the bunghole, care being observed to have the cask standing level, the bunghole uppermost, the rod plumb, and not to agitate the contents of the cask, and especially not to insert the rod farther than is absolutely necessary in order to slip the lip under the inner side of the bung stave. When this is accomplished, the rod must be immediately withdrawn.

The line reached by the spirits in the appropriate column will indicate the wantage, or the quantity required to fill the cask.

Should the capacity of the cask gauged vary so materially from the capacities stated on the rod that it will not show the true wantage, the wantage will be found by aid of Table No. 2, herein.

This will be done by finding the capacity of the cask and the bung diameter; then finding the dry inches, or number of inches from the inside of the bung stave to the surface of the liquid in the cask, when, opposite the former two and beneath the latter in the table, will be found the number of gallons wantage.

ALLOWANCE FOR WANTAGE.

United States internal-revenue gaugers are strictly prohibited from making any allowance for wantage in casks of spirits gauged by them where no actual wantage exists.

When casks are not full, only the actual wantage, as determined by the wantage rod, will be allowed. No provision is made for reporting any fraction of a gallon as wantage except a half; but a wantage of one-half gallon is not to be allowed on original gauge at grain and molasses

distilleries and at fruit distilleries having a daily spirit-producing capacity exceeding 100 gallons, except when existing to the full limit of the allowance. That is to say, where distillers do not desire to completely fill their casks or packages the ullage must be exactly one-half wine gallon, 1 wine gallon, $1\frac{1}{2}$ wine gallons, or 2 wine gallons, according to the size of the package and the following regulations in that respect:

Accordingly gaugers and storekeeper gaugers will decline to weigh, gauge, mark, or stamp any package entitled to a wantage of one-half of 1 wine gallon if the same has an ullage either greater or less than exactly one-half gallon; and so on as to the higher rates of ullage allowed for larger packages, as stated below.

Upon regauge of all spirits, and upon original gauge at fruit distilleries having a daily spirit producing capacity of not exceeding 100 gallons, a wantage of one-half wine gallon will be allowed when the wantage approaches one-half gallon; that is, when the wantage is nearer one-half gallon than no wantage.

The same rule applies upon regauge of all spirits, and upon any gauge at such fruit distilleries, in reporting wantage greater than one-half gallon, viz, if the wantage is nearer 1 gallon than one-half gallon, it will be called 1 gallon; if three-fourths of a gallon, or nearer one-half gallon than 1 gallon, it will be called a half gallon.

Gaugers gauging for entry into distillery warehouse, at fruit distilleries whose daily spirit-producing capacity exceeds 100 proof gallons, and at rectifying houses, will decline to brand, mark, or stamp any package of distilled spirits of a capacity less than 63 wine gallons which has an ullage exceeding one-half of 1 wine gallon when the temperature of the spirits is 50 degrees Fahrenheit, or above, or an ullage of over 1 gallon if the temperature is below 50 degrees Fahrenheit.

No package of 63 gallons capacity and upwards to 126 gallons will be branded, marked, and stamped if the ullage exceeds 1 gallon when the temperature of the spirits is at 50 degrees Fahrenheit or above, or if it exceeds $1\frac{1}{2}$ wine gallons when the temperature is below 50 degrees.

In packages of 126 gallons capacity and upwards the wantage will be restricted to 2 gallons when the temperature of the spirits is at 50 degrees or above, and to 3 gallons when the temperature of the spirits is below 50 degrees Fahrenheit.

In case, however, a final package is insufficiently filled, because the distillery cisterns or the rectifying vats are exhausted, the actual wantage thus occurring in such final package will be marked and reported, and the fact noted on Form 59 or 59 $\frac{1}{2}$, as the case may be.

Where an aging apparatus approved by this office is used in a distillery warehouse, if it be found to be necessary for the successful or convenient operation of the machine, and if the distiller so desires, an ullage of 1 gallon may be allowed for packages of less than 63 gallons capacity. When such ullage is allowed, gaugers will note on Form 59 as reason therefor that an aging apparatus is employed at that distillery, giving the kind of apparatus used.

HYDROMETER.

Having determined the capacity of the cask and the wantage, the next step will be to find the true temperature of the spirits by the use of the thermometer attached to the hydrometer cup, and the indication of the strength or proof of the spirits as shown by the hydrometer stem, with a view of a correction of the volume or wine gallons of the spirits in the cask, as well as to determine the true per centum of the proof of the same. To find the true temperature, the hydrometer cup will be filled with spirits drawn from the center of the cask by means of a pipette or thief, and placed

where, no draft, fire, ice, snow, or other cause will influence it against the temperature of the spirits. When the temperature of the spirits varies from that of the surrounding atmosphere, or in case the hydrometer cup shall have been brought from an atmosphere of a different temperature from that of the spirits, the gauger will fill and empty the cup until the mercury in the thermometer ceases to move upward or downward, as the case may be, when the hydrometer stem will be immediately inserted into the spirits in the cup and the indication of the stem and of the thermometer read instantly and as nearly simultaneously as possible.

The stem must be clean and dry, and should not be permitted to drop into the spirits by its own weight, but be quickly and carefully immersed to the point where it will be sustained by the spirits, when the indication will be read as soon as the stem ceases to oscillate.

In reading the indication upon the stem the gauger will note the condition of the spirits immediately surrounding it, whether the collection of air bubbles or the rising of the spirits by capillary attraction is likely to mislead in determining the true indication, and will read the first line below the general surface of the spirits. Should the first line below the surface be clearly submerged more than five-tenths (that is, more than one-half) of the distance between two lines on the stem, and these tenths of submergence added to the tenths of true per cent shown in the table make nearly a unit (that is, at least eight-tenths), the gauger will add a full per cent to the proof shown in the table for the given indication and temperature, and the result will be the true proof. In such cases the sign "+" will be appended to the indication as reported on the gauger's returns.

For example, if the 178 line on the stem be clearly submerged more than five-tenths at a temperature of 75 degrees, the proof would be $173.5 + 1$, or 174.5, to be called 174. The indication in this case would be reported as "178 +."

Gaugers are occasionally misled as to the exact position of the *first* line below the general surface of the spirits, to the detriment of the revenue. By inserting the stem in spirits contained in a glass vessel and placing the eye alternately on a level with the general surface of the spirits, looking through the glass, and then in the position usually assumed when reading the indication of the spirits while in the hydrometer cup, the gauger will be enabled to inform himself as to which particular line is to be read.

The true indication of the hydrometer and thermometer being obtained, the true per cent of proof will be found opposite the "Indication" of the hydrometer, stated in the left-hand margin, and beneath the "Temperature" or indication of the thermometer, stated in the upper margin in Table No. 5 herein.

In reading the true per cents of proof, as shown in the table, fractions of five-tenths and under will be dropped. All over five-tenths will be called a whole number.

Proof spirit, as held by the law, section 3249, United States Revised Statutes, is that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of 0.7939 at 60° F., referred to water at its maximum density as unity, *i. e.*, 50 parts alcohol of the declared specific gravity and 50 parts water. This proof will be indicated on the hydrometer at 100 when the temperature of the spirit is at 60°. When at 60° the hydrometer indicates a less per cent than 100 the spirit is said to be below proof, and the number of proof gallons will be less than the number of wine gallons by the same per centum, in which case the tax is upon the wine gallon. (See section 3251, United States Revised Statutes.) When above 100, the proof gallons will be greater than the wine gallons by the same per centum. The scale of the United States standard hydrometer is so divided that the per cents of proof, as established by law, are shown, instead of the per cents of alcohol. A stem reads from 0

to 100, B stem from 80 to 120, C stem from 100 to 140, D stem from 130 to 170, and E stem from 160 to 200, ranging from water marked 0 to absolute alcohol marked 200.

CORRECTION OF VOLUME.

Correction of volume for temperature will be made on the entire contents of the cask. If the cask is full, the correction will be made upon the capacity of the cask. If the cask is not filled, the actual wantage will be subtracted before the correction is made. (See examples for correction of volume on pages 32 and 43, and also preceding Table No. 5.) The standard for measuring volume being established at 60° F., the correction for expansion or increase of volume must be made by subtracting a per centum proportioned to the rise in temperature above 60°; and the correction for contraction or decrease in volume by adding a per centum proportioned to the fall in temperature below 60°. Such per centum will be found in the right hand column in Table No. 5 herein.

In computing correction of volume, gaugers should bear in mind the fact that the decimals in the right-hand column on each page of Table No. 5 herein represent the correction required to bring 100 gallons of spirits at the given temperature to its volume or quantity at the standard temperature, 60° F. Thus, "0.5 subt." indicates that the spirits at the given indication and temperature would contract 0.5, or one half of a gallon to every 100 gallons, should the temperature of the spirits decline to 60° F.

After having deducted the actual wantage from the capacity of the cask and multiplied the apparent contents by the decimal of correction to volume, should there be a fraction of a wine gallon in the product less than twenty-five hundredths (.25), the fraction will be dropped; if twenty-five hundredths (.25), or any intermediate fraction to and including seventy-five hundredths (.75), it will be called one-

half gallon; if above seventy-five hundredths (.75), it will be called a whole gallon. (See Table No. 3.) The wine gallons thus found will be cut upon the bung stave of the cask in a legible manner. This will be done by cutting the full capacity of the cask, with the wantage immediately beneath, and under this the correction to volume, followed by the sign plus (+), if the correction is added, or minus (—), if subtracted, and in all instances the true *contents* in wine gallons must be made to thus appear. Multiply the true wine gallons of the contents, as cut upon the cask, by the per centum of proof (which must also be cut on the bung stave when gauging at distilleries), and the product will be the number of proof gallons of spirits in the cask, which number will be cut upon the bung stave after the per cents of proof, retaining in this instance fractions as found to two decimal places. Where, however, the proof of the spirits is exactly 100 the number of proof gallons need not be cut on the bung stave. In case the inspection is performed by the use of the scales the marks will be cut on the bung stave, as directed on page 42 herein.

VARIETIES OF CASKS.

Casks are classed into three varieties, as shown in figure 4 herein, and the distinction consists in the curvature of the staves at what is termed the quarter hoop; that is, at a point midway between the bung and chimb.

Those casks having the least curvature are termed the first variety, those having a medium curvature the second variety, and those having the greatest curvature the third variety.

By observing the representations (fig. 4) it will be seen that if the three casks, whose outlines are delineated, had the same dimensions, as measured by the gauging rod, viz, the same head diameter, bung diameter, and length, the first variety cask would have a less capacity than the sec-

ond variety cask, and this latter a less capacity than the third variety cask.

For the reason indicated, no fixed inflexible rule for classifying casks is practicable, and therefore gaugers must exercise their judgment and discretion in determining under which variety casks should properly be gauged. The second variety cask is the one ordinarily in use.

Where casks are gauged as the first or third variety, the variety will be cut upon the bung stave after the proof gallons, thus, 1-V, 3-V.

EXAMPLE ILLUSTRATING THE METHOD OF DETERMINING THE NUMBER OF GALLONS IN A CASK BY THE USE OF THE ROD.

Head diameter of cask, as shown by the head rod.....	18.9 inches.
Bung diameter of cask, as shown at the bottom of slide on the mean-diameter scale..	21.9 inches.
Difference as shown at the bottom of the slide in the A column	3.0 inches.
Amount to be added to the head diameter to produce the mean diameter, as shown at the foot of the slide in the 2 var. or B column.....	1.9 inches.
Mean diameter, as shown on the face of the rod adjacent to the line above the figures 1.9 in the right-hand or A column.....	20.8 inches.
Length, as shown by the caliper measurement	28.9 inches.
Capacity of the cask, as shown in Table No. 1, in wine gallons.....	42½ gallons.
Wantage.....	½ gallon.
Apparent wine gallons of spirit in the cask.	42 gallons.
Indication of hydrometer.....	109
Temperature	79° F.
Correction of volume for temperature.....	0.9 sub.

Nine-tenths of one per centum of 42 gallons.	.378 gallon.
42 gallons—	.378 gallon..... 41.622 gallons.
Correction of volume.....	$\frac{1}{2}$ gallon.
Net contents	41 $\frac{1}{2}$ gallons.
Indication 109, temperature 79, true per cent, as shown in Table No. 5, 101.2 to be read as	101
41 $\frac{1}{2}$ wine gallons multiplied by 101 per centum proof, equals 41.91 proof gallons.	
Taxable gallons	41.9

RULE FOR FINDING THE CAPACITY OF A CASK BY THE USE OF THE GAUGING ROD.

Find the mean diameter of the first variety of casks by multiplying the difference between the head diameter and the bung diameter by the decimal .55 and adding the product to the head diameter, the sum being the mean diameter; of the second variety, by multiplying the difference between the two diameters by the decimal .63 and adding the product to the head; of the third variety, by multiplying by the decimal .70 and adding the product to the head. Having thus found the mean diameter, multiply the square of the mean diameter, in inches, by the decimal .0034, which is substantially the same as dividing by 294, being the number of cylindrical inches in a wine gallon, and the product will be the wine gallons in one inch in length. Multiply this by the length in inches and the product will be the capacity of the cask in wine gallons.

RULES FOR GAUGING CISTERNS OR TUBS.

Take the dimensions in inches and tenths of inches. Add together the square of the top diameter, the square of the bottom diameter, and four times the square of the midway diameter (ascertained by adding the top and bottom diam-

eters together and dividing by two), and divide the sum by six, which gives the square of the true mean diameter; multiply this by the height of the cistern, and the product will be the capacity in cylindrical inches. As there are 294 cylindrical inches in a gallon, divide this last product by 294, and the quotient is the number of gallons contained in the cistern.

Example.

108 inches, top diameter.

120 inches, bottom diameter.

Divided by 2) 228

114 midway diameter.

100 in height.

$$108 \times 108 = 11664$$

$$120 \times 120 = 14400$$

$$114 \times 114 \times 4 = 51984$$

$$\underline{78048} \div 6 = 13008$$

$$13008 \times 100 \div 294 = 4424 + \text{gallons.}$$

Should the cistern be full, or warped so as not to be a perfect circle, or otherwise in such condition that the diameter of the bottom can not be taken the following rule, though not mathematically correct, is for all practical purposes sufficiently so, the difference being shown only in large cisterns, where the difference between the top and bottom diameters is considerable.

Take the outside circumference of the cistern halfway between the bottom and top, divide this by 3.1416 (or multiply by 7 and divide by 22), and you have the mean diameter on the outside; deduct from this twice the thickness of the staves, and you have the mean inside diameter. Multiply this sum by itself and by the height, and the product by .0034; the product is the capacity of the cistern in gallons.

Example (dimensions being same as in last example).—Outside circumference of cistern, 367.5 inches; height, 100 inches; staves, $1\frac{1}{2}$ inches thick.

$367.5 \div 3.1416 = 117 - 3 \text{ inches} = 114 \text{ inches}; 114 \times 114 \times 100 = 1,299,600 \times .0034 = 4,418 \text{ gallons.}$

GAUGERS' REPORTS.

Gaugers will make their daily reports on Form 59, of spirits gauged and inspected by them, in accordance with the following instructions:

The name of the person, firm, or corporation for whom the gauging is performed, the district, the registered number of the distillery, and the date of gauge must be written at the head of the form. In case the inspection is in a special or general bonded warehouse, the number of such warehouse will be entered at the head of the form, preceded by the letters S. B. W. or G. B. W., as the case may be.

In column 1, beneath "*Serial number of package*," will be stated the serial number of the cask or package as cut or burned thereon.

In column 2, beneath "*Length in inches and tenths*" and "*Gross weight*," will be entered the length of the cask or package, as determined by the use of the calipers attached to the standard gauging rod.

In case, however, the spirits are weighed, the gross weight will be entered in this column, except in instances where reinspection is made without reweighing, when the words "Original gross weight accepted" will be written therein.

In column 3, beneath "*Mean diameter in inches and tenths*" and "*Tare*," will be stated the true mean diameter of the cask or package as found by the use of the standard gauging rod.

The tare of the cask will, however, be entered in column 3, where the inspection is by weighing.

When spirits are *regauged* with the rod for withdrawal from warehouse, the length and mean diameter of the cask need not be determined or reported unless desired by the distiller, or it is apparent there was an error in the previous gauge.

In case the dimensions of the cask are not determined, the capacity as cut on the cask will be entered in column 4, and in columns 2 and 3 will be written the words "Capacity not retaken."

In column 4, beneath "*Wine-gallons capacity*," will be stated the total capacity of the cask.

See instructions herein, on pages 42 and 43, under the head of "Ascertainment of capacity of casks on original inspection," and on pages 68 and 69, under head of "Inspection of spirits in warehouse, or upon withdrawal therefrom, when in packages the capacity of which has been determined by weighing."

In column 5, beneath "*Wantage*," will be stated the actual wantage as determined by the wantage rod, applying the rules given on pages 25, 26, and 27.

In column 6, beneath "*Correction of volume*," will be stated the actual quantity which (under the regulations) is deducted from or added to the apparent contents to give the real contents, as (for instance) "0," " $\frac{1}{2}$," or "1," as the case may be. (See Table No. 3 herein.)

When spirits are gauged, proper correction of volume must always be made, and any gauger whose returns show, upon examination in this office, that this has been neglected will be considered as not having performed his duty.

When spirits are weighed, the net weight will be entered in columns 5 and 6 instead of the wantage and correction of volume.

In column 7, beneath "*Indication*," will be stated the indication of the hydrometer stem.

In column 8, beneath "*Temperature*," will be stated the

indication of the thermometer as read at the same time the gauger reads the indication of the hydrometer.

In column 9, "*Net Wine-Gallons Contents*," will be stated the net wine-gallons contents, which will be obtained by deducting from the wine-gallons capacity the wantage and adding to or subtracting from the remainder the proper correction of volume, according as the temperature is above or below 60° Fahrenheit, observing the instructions for the treatment of fractions of wine gallons given herein.

Whenever the inspection is by weighing, the entry in column 9 will be determined by reference to Table No. 1 of the Gaugers' Weighing Manual.

In column 10, beneath "*Proof*," will be stated the true per cent of proof as found in Table No. 5 herein from the indications of the hydrometer and thermometer.

In column 11, beneath "*Proof-Gallons Contents*," will be stated the number of proof-gallons, found by multiplying the "net wine-gallons contents" by the true per centum of proof, observing the rule heretofore given for the treatment of fractions of per cents of proof. (See Table No. 4 herein and Table No. 1 of the Gaugers' Weighing Manual.)

Whenever the spirits are exactly 100 per cent proof, and the true number of wine gallons and of proof gallons can be expressed by the same figures, such figures need not be entered in column 11, "*Proof-Gallons Contents*," but in lieu thereof the words "*Same as Wine Gallons*" will be written. Entry will, however, be made in column 11 in all instances where it appears on reinspection that the loss of spirits in warehouse is excessive, or where the spirits are above or below proof.

In column 12, beneath "*Taxable Gallons Contents*," will be entered upon gauge for entry into warehouse the proof-gallons contents, observing the rule for the treatment of fractions given below. The net wine gallons will be entered when the spirits are below proof.

Upon gauge for withdrawal will be entered the proof-gallons contents, or the wine-gallons when the spirits are below proof, with the addition thereto of any loss in proof gallons shown by the regauge in excess of the loss allowed by law.

In either case, in stating the taxable gallons, any fraction of a gallon less than one-tenth will be dropped.

Where the proof gallons extended to one decimal place represent the exact taxable gallons no entry is required in column 12, except on returns of "Second Regauge," when the correct taxable gallons should appear in said column.

In case, upon regauge made for withdrawal from bond, a package is found to contain a larger quantity of spirits than was shown upon the previous regauge made at request of the distiller, the gauger will enter in column 12 the taxable gallons as shown by the entry gauge.

In column 13, beneath "*Tax Due*," will be stated the amount of the tax, in dollars and cents, reckoned at one dollar and ten cents per taxable gallon.

In column 14, beneath "*Kind and Serial Number of Stamp*," will be stated the serial number of the stamp on the package, and immediately beneath the printed heading of this column will be written "W. H.," "T. P.," "Ex.," "G. B. W.," or "S. B. W.," according as the stamps are warehouse, tax paid, export, general bonded warehouse, or special-bonded warehouse.

In columns 15 and 16, beneath "*Original contents as shown by marks*," will be stated the number of wine gallons and proof gallons found on original gauge as shown by the marks on the casks or packages.

In column 17, beneath "*No. of Months in Warehouse*," will be written 1—if the spirits have been in warehouse less than one month, 1 if exactly one month, 1+if more than one month and less than two months, 2 if exactly two months, 2+if more than two and less than three months, and so on.

When spirits are inspected for entry into warehouse, columns 15, 16, and 17 will be left blank.

When return of regauge in warehouse on first request is made, the title "First Regauge" will be entered on the heading and indorsement fold.

When return is made of regauge upon withdrawal of spirits previously regauged in warehouse on request, the title "Second Regauge" will be entered on the heading and indorsement fold, and the proof gallons of the first regauge (or wine gallons when the spirits were below proof on first regauge, with the heading of the column changed accordingly) will be entered in a column not otherwise used (column 13 of the copy sent to the Commissioner for review).

Gaugers must fill up each and every column in their reports, as directed, or write in such column the reason for the omission.

The report will be folded into a convenient size for filing, and so as to bring the indorsement in its proper place; and all of the blanks in the heading and the indorsement will be filled as indicated.

When a gauger is called upon to gauge distilled spirits for two or more distilleries upon the same day, he will report the spirits gauged for each distiller upon a separate report, and in such manner that there can be no mistaking the casks and contents gauged at each distillery. The proof and taxable gallons will be correctly footed in each report by the gauger.

Gaugers will follow the above instructions, as far as the same are applicable, in making their reports on Forms 59 $\frac{1}{2}$, 59*a*, 122, 176, 205, and 237.

The returns (Forms 59*a*, 176, and 205) of spirits gauged or regauged, as the case may be, at distillery warehouses, which gaugers are required to deliver daily to storekeepers to be transmitted to this office with returns (Form 86), are furnished in three sizes—a small size capable of covering

25 packages, a medium size covering 75 packages, and a large size covering 175 packages.

Gaugers are directed to use these blanks in the most economical manner consistent with the requirements of the regulations of this office.

Whenever the number of packages deposited by any distiller in a distillery warehouse during a given day is 25 or less, *one* report on Form 59*a* of the small size should be used; when the number so deposited is greater than 25 and less than 76, *one* report on Form 59*a* of the medium size should be used, and when the number so deposited is greater than 75 and less than 176, *one* report on Form 59*a* of the large size should be used. Unless the number of packages so deposited on one day exceeds 175, only *one* return on Form 59*a* should be furnished to the storekeeper covering such deposits. In case, however, the number of packages so deposited exceeds 175, blanks will be used as follows:

176 to 200 packages, one large blank and one small blank.

201 to 250 packages, one large blank and one medium blank.

251 to 350 packages, two large blanks.

351 to 375 packages, two large blanks and one small blank.

376 to 425 packages, two large blanks and one medium blank.

426 to 525 packages, three large blanks.

The same rules will apply to the use of Forms 59*a*, 176, and 205, for withdrawals.

If the gauger uses two or more blanks (Forms 59*a*, 176, and 205), as the case may be, in making up his report, he will make a recapitulation on Form No. 249, and indorse thereon the serial numbers of packages of warehouse stamps, of tax-paid stamps, and of export stamps. He will inclose the reports on Forms 59*a*, 176, and 205 in the Form 249, to which they should be securely attached. If, how-

ever, two or more gaugers make reports for the same day of the same class of transactions, the storekeeper will make the recapitulation on Form 249.

Reports on Form 249 are NOT required unless two or more blanks (Forms 59a, 176, or 205) are used in making up the report for the day.

Collectors will see that each gauger on duty at distillery warehouses and special bonded warehouses is provided with a suitable supply of each size of each of the Forms 59a, 176, and 205, and of Form 249, and storekeepers on duty at bonded warehouses will see that the gaugers' reports delivered to them to be forwarded with their daily reports (Forms 86, A 86, and A 86½) are prepared in accordance with the foregoing instructions.

These instructions and limitations will also apply to the use of the Forms 59a, 176, and 205, at special bonded warehouses.

REPORT ON ENTRY INTO DISTILLERY WAREHOUSE.

When spirits are gauged for entry into a distillery warehouse, the gauger will make three reports for the use of the Government, viz: Two on Form 59 and one on Form 59a. The Forms 59 will at once be forwarded to the collector, previous to which the gauger will mark on the back of one the words, "To the Commissioner for review," and the one thus indorsed, after the examination required below, will be forwarded by the collector to the Commissioner of Internal Revenue. The remaining Form 59 will be retained and filed by the collector.

The report on Form 59a will be delivered by the gauger to the storekeeper, who will transmit the same, inclosed in and attached to his daily report on Form 86, to the Commissioner. (See instructions herein under the head of "Ascertainment of Capacity of Casks on Original Inspection.")

MARKING, BRANDING, AND STAMPING OF CASKS OR PACKAGES OF DISTILLED SPIRITS ON ENTRY INTO DISTILLERY WAREHOUSE.

All spirits produced by distillers who use other materials than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes must be entered in the distillery warehouse and duly withdrawn therefrom as provided by law.

When such spirits are drawn from the receiving cisterns they must be weighed, proved, and marked, and the gauger will affix the distillery warehouse stamp, and cancel the same in the manner hereinafter directed, in the presence of the storekeeper. He will also legibly cut upon the bung stave, on the side of the bunghole nearest the "stamp head," and in the order named, the gross weight, tare, net weight, wine gallons, proof, and proof-gallons contents, fractions of gallons being retained in all instances. Where spirits are 100 proof the number of proof gallons need not be cut on the cask.

At the same time the gauger will cut the capacity of the cask—to be determined as indicated below—on the bung stave immediately adjacent to the bunghole and on the side thereof *opposite to the stamp head*.

ASCERTAINMENT OF CAPACITY OF CASKS ON ORIGINAL INSPECTION.

The capacity of casks must be ascertained, marked, and reported in all instances when original official inspection of spirits is made by weighing. Casks will be filled to the bunghole when weighed for the ascertainment of capacity.

The proof of the spirits in each cask or package must be determined with great care immediately preceding such weighing, and if overflow of spirits occurs during this de-

termination, by reason of the insertion of a pipette or thief into the cask, the same will be replaced prior to weighing for capacity.

The weight of the contents of the full cask having been ascertained, fractions of the resulting wine gallons will be treated as follows in the ascertainment of capacity: Any fraction less than 0.25 will be dropped; if 0.25, or any intermediate fraction to and including 0.75, it will be called one-half gallon; if above 0.75 to the unit it will be called a whole gallon.

Correction of volume will be applied in inverse order to apparent wine-gallons capacity, thus determined, to arrive at the true capacity of the cask at 60° F. (See instructions as to "Ascertainment of the capacity of casks," in the Gaugers' Weighing Manual.)

To illustrate: If a barrel of spirits having an indication of 115 and a temperature of 93 is found, when full, to have a net weight of 348 pounds, the resulting wine gallons at that temperature are found by the table to be 44.75, to be called 44½ under the above rule. The correction of volume is 1.6, and amounts to half a gallon in this instance. (See Table No. 3 herein.)

Applying this correction in inverse order gives the capacity of the cask as 45 gallons. In case the temperature should be below 60° F., the correction of volume should be subtracted for reason recited on page 22 of the Gaugers' Weighing Manual.

After the capacity of the cask has been ascertained the distiller will be permitted to adjust the wantage, strict compliance with the regulations in the Gaugers' Manual as to exact wantage being required; after which the contents of the cask will be determined by weighing.

This adjustment of the wantage and reweighing for the ascertainment of contents will be performed immediately after the capacity has been ascertained, and, whenever

practicable, it may be done without previously removing the cask from the scales. In case a cask can not be completely filled as above indicated, because the distillery cisterns are exhausted, or by reason of any lack of spirits, the contents will be ascertained by weighing as usual, but the capacity thereof must be determined by the use of the gauging rod. All instances of this kind will be explained on the gauger's return by a footnote to the effect that the cask, mentioning its number, was insufficiently filled.

MARKING AND BRANDING THE HEAD OF THE CASK.

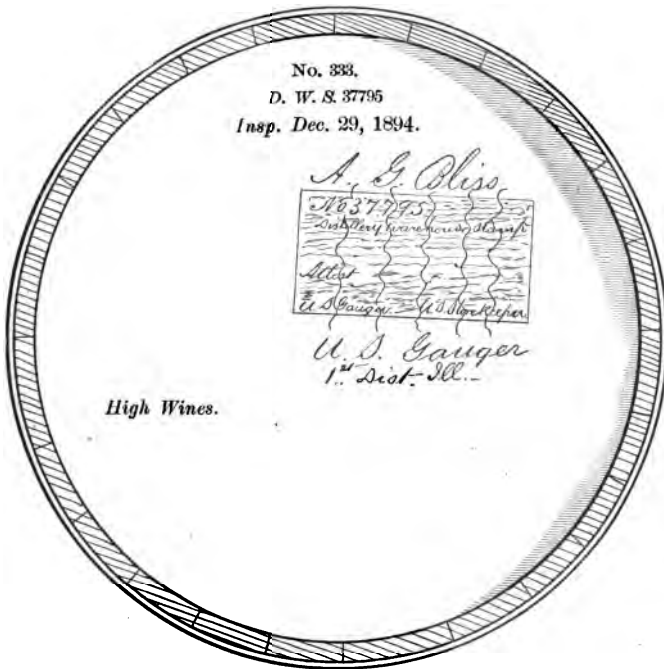
At the same time that the gauger cuts the marks on the bung stave, as above directed, he will also cut with a die or burn upon the head of each cask its serial number in figures large enough to be easily read, and the serial number of the distillery-warehouse stamp in like legible figures immediately under the serial number of the cask. The word "cask," when used alone herein, will be taken to include any package used to contain distilled spirits.

Fractions of gallons must be ascertained, marked, and reported in all cases, but the tax will be collected on the fraction of a gallon of one or more tenths, the hundredths of a gallon being excluded.

The serial number for every distillery must begin with number one (No. 1), with the first cask deposited, and no two or more casks warehoused at the same distillery may be marked with the same number.

The gauger will also mark or brand, with a die, stencil, or branding iron, on the head of the cask, in letters not less than 1 inch in length, the particular name of the spirits as known to the trade, which mark or brand will be varied to suit whatever kind is contained in the package, as "high wines," "rye," "Bourbon," or "copper-distilled" whisky, as the case may be.

He will also cut or burn the date of inspection, so that the head of the cask will appear as follows:



The date of original inspection, the distiller's name, district, and State, and the registered number of the distillery must be burned upon the head of all distiller's packages which remain in warehouse longer than six months, and if said marks were cut at time of entry they must be burned upon removal made after the expiration of six months.

In the case of spirit packages, the heads of which are in three parts, the Government stamp, or stamps, required to be placed upon the same, will be affixed across a joint, or

joints, of the head in such a manner that each stamp shall rest over a joint at about the middle of the stamp, and so that the center piece of the head may not be removed without destroying the stamp or stamps.

Where both warehouse and tax-paid stamps are required, the warehouse stamp will be fixed across one joint and the tax-paid stamp across the other.

Whenever a stamp is affixed to a cask or package of distilled spirits it must immediately be canceled. For this purpose the gauger will use a stencil plate of brass or copper, in which will be cut not less than five fine parallel waved lines, long enough to extend not less than three-quarters of an inch beyond each side of the stamp, on the wood of the cask; and the name of the gauger must be cut on one end of the plate, and his title, viz, "U. S. Gauger," and district, on the other end, perpendicular to the lines.

COMPUTING TAX ON DISTILLED SPIRITS.

Section 48 of the act of August 28, 1894, provides:

That on and after the passage of this act there shall be levied and collected on all distilled spirits in bond at that time, or that have been or that may be then or thereafter produced in the United States, on which the tax is not paid before that day, a tax of one dollar and ten cents on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon: *Provided*, That in computing the tax on any package of spirits all fractional parts of a gallon, less than one-tenth, shall be excluded.

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe and furnish suitable stamps denoting the payment of the internal-revenue tax imposed by this section; and until such stamps are prepared and furnished, the stamps now used to denote the payment of the internal-revenue tax on distilled spirits shall be affixed to all packages containing distilled spirits on which the tax imposed by this section is paid; and the

Commissioner of Internal Revenue shall, by assessment or otherwise, cause to be collected the tax on any fractional gallon contained in each of such packages as ascertained by the original gauge, or regauge when made, before or at the time of removal of such packages from warehouse or other place of storage; and all provisions of existing laws relating to stamps denoting the payment of internal-revenue tax on distilled spirits, so far as applicable, are hereby extended to the stamps provided for in this section.

That the tax herein imposed shall be paid by the distiller of the spirits, on or before their removal from the distillery or place of storage, except in case the removal therefrom without payment of tax is authorized by law; and (upon spirits lawfully deposited in any distillery warehouse, or other bonded warehouse, established under internal-revenue laws) within eight years from the date of the original entry for deposit in any distillery warehouse, or from the date of original gauge of fruit brandy deposited in special-bonded warehouse, except in case of withdrawal therefrom without payment of tax as authorized by law.

Under the above provisions, in computing the tax on any package of spirits, officers will exclude the hundredths of a gallon less than one-tenth whenever they may arise.

Thus, 40.07 proof gallons will be called 40 gallons for the purpose of taxation; 47.53 proof gallons will be called 47.5 gallons, and so on.

It is of course to be understood that when spirits are below proof the tax, as heretofore, attaches to the wine gallons. For example: In case of a package of spirits, when the loss is not excessive, if the contents are found to be 44.59 wine gallons and 44.15 proof gallons, the tax will be computed on 44.5 gallons.

Officers will ordinarily be able to mentally compute the tax under the new rate of \$1.10 per gallon by simply adding one-tenth of the taxable quantity to itself. Thus, for

example, if the tax is to be computed on 44.59 gallons, the computation will be $44.5 + 4.45 = \$48.95$. The tax on 79.43 gallons will be $79.4 + 7.94 = \$87.34$.

ALLOWANCE FOR LOSS OF SPIRITS WHILE IN WAREHOUSE.

Section 50 of the act of August 28, 1894, provides:

That the distiller of any distilled spirits deposited in any distillery warehouse, or special-bonded warehouse, or in any general-bonded warehouse established under the provisions of this act may, prior to the expiration of four years from the date of original gauge as to fruit brandy, or original entry as to all other spirits, file with the collector a notice giving a description of the packages containing the spirits, and request a regauge of the same, and thereupon the collector shall direct a gauger to regauge the spirits, and to mark upon each such package the number of gauge or wine gallons and proof gallons therein contained. If upon such regauging it shall appear that there has been a loss of distilled spirits from any cask or package, without the fault or negligence of the distiller thereof, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of the withdrawal thereof from the distillery warehouse or other bonded warehouse: *Provided, however,* That the allowance which shall be made for such loss of spirits as aforesaid shall not exceed one proof gallon for two months or part thereof; one and one-half gallons for three and four months; two gallons for five and six months; two and one-half gallons for seven and eight months; three gallons for nine and ten months; three and one-half gallons for eleven and twelve months; four gallons for thirteen, fourteen, and fifteen months; four and one-half gallons for sixteen, seventeen, and eighteen months; five gallons for nineteen, twenty, and twenty one months; five and one-half gallons for twenty-two, twenty-three, and twenty-four months; six gallons for twenty-five, twenty-six, and twenty-seven months; six and one-half gallons for twenty-eight, twenty-nine, and thirty months; seven gallons for thirty-one, thirty-two, and thirty-three months; seven and one-half gallons for thirty-four, thirty-five, and thirty-

six months; eight gallons for thirty-seven, thirty-eight, thirty-nine, and forty months; eight and one-half gallons for forty-one, forty-two, forty-three, and forty-four months; nine gallons for forty-five, forty-six, forty-seven, and forty-eight months; and no further allowance shall be made: *And provided further*, That in case such spirits shall remain in warehouse after the same have been regauged, the packages containing the spirits shall, at the time of withdrawal from warehouse and at such other times as the Commissioner of Internal Revenue may direct, be again regauged or inspected; and if found to contain a larger quantity than shown by the first regauge, the tax shall be collected and paid on the quantity contained in each such package as shown by the original gauge: *And provided further*, That taxes shall be collected on the quantity contained in each cask or package as shown by the original gauge, where the distiller does not request a regauge before the expiration of four years from the date of original entry or gauge: *Provided also*, That the foregoing allowance of loss shall apply only to casks or packages of a capacity of forty or more wine gallons, and that the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one-half the amount allowed on said forty-gallon cask or package; but no allowance shall be made on casks or packages of less capacity than twenty gallons: *And provided further*, That the proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than one hundred per centum.

The act of March 3, 1899, provides:

That under the conditions and limitations imposed by section fifty of the act of August twenty-eighth, eighteen hundred and ninety-four, entitled "An act to reduce taxation, to provide revenue for the support of the Government, and for other purposes," allowance for loss shall be made as to all distilled spirits produced and originally gauged for deposit prior to January first, eighteen hundred and ninety nine, and which lawfully remain in any internal-revenue bonded warehouse, after the expiration of the period of forty-eight months from the date of original gauge: *Provided, however*, That the allowance for loss herein

authorized shall not exceed nine and one-half gallons for forty-nine, fifty, fifty-one, and fifty-two months; ten gallons for fifty-three, fifty-four, fifty-five, and fifty-six months; ten and one-half gallons for fifty-seven, fifty-eight, fifty-nine, and sixty months; eleven gallons for sixty-one, sixty-two, sixty-three, and sixty-four months; eleven and one-half gallons for sixty-five, sixty-six, sixty-seven, and sixty-eight months; twelve gallons for sixty-nine, seventy, seventy-one, and seventy-two months; twelve and one-half gallons for seventy-three, seventy-four, seventy-five, and seventy-six months; thirteen gallons for seventy-seven, seventy-eight, seventy-nine, and eighty months; and thirteen and one-half gallons for eighty-one, eighty-two, eighty-three, and eighty-four months, and no further allowance shall be made.

SEC. 2. That the allowance for loss herein provided shall be ascertained by regauge on request of distiller before the expiration of eighty-four months from date of original gauge, and shall apply to spirits remaining in any internal-revenue bonded warehouse which shall have been regauged heretofore under the provisions of section fifty of the said act of August twenty-eighth, eighteen hundred and ninety-four: *Provided*, That for the regauge of spirits originally gauged for deposit on or before the first day of March, eighteen hundred and ninety-two, the request of the distiller for a regauge, under the provisions of this act, may be made at any time before the first day of May, eighteen hundred and ninety-nine.

The maximum allowance for each of the periods named in said section 50, as amended by the act last above quoted, in the case of a cask or package of 40 or more wine gallons capacity, may be stated in tabular form, as follows:

NOTE.—By the act of January 13, 1903, the same allowance for loss from leakage or evaporation which then existed in favor of distilled spirits gauged for deposit and deposited in warehouse prior to January 1, 1899, was extended to all distilled spirits then in internal-revenue bonded warehouses or which might thereafter be produced and deposited in such warehouses.

Not to exceed—

- 1 proof gallon for 2 months or part thereof.
- 1½ galls. for more than 2 mos. and not more than 4 mos.
- 2 galls. for more than 4 mos. and not more than 6 mos.
- 2½ galls. for more than 6 mos. and not more than 8 mos.
- 3 galls. for more than 8 mos. and not more than 10 mos.
- 3½ galls. for more than 10 mos. and not more than 12 mos.
- 4 galls. for more than 12 mos. and not more than 15 mos.
- 4½ galls. for more than 15 mos. and not more than 18 mos.
- 5 galls. for more than 18 mos. and not more than 21 mos.
- 5½ galls. for more than 21 mos. and not more than 24 mos.
- 6 galls. for more than 24 mos. and not more than 27 mos.
- 6½ galls. for more than 27 mos. and not more than 30 mos.
- 7 galls. for more than 30 mos. and not more than 33 mos.
- 7½ galls. for more than 33 mos. and not more than 36 mos.
- 8 galls. for more than 36 mos. and not more than 40 mos.
- 8½ galls. for more than 40 mos. and not more than 44 mos.
- 9 galls. for more than 44 mos. and not more than 48 mos.
- 9½ galls. for more than 48 mos. and not more than 52 mos.
- 10 galls. for more than 52 mos. and not more than 56 mos.
- 10½ galls. for more than 56 mos. and not more than 60 mos.
- 11 galls. for more than 60 mos. and not more than 64 mos.
- 11½ galls. for more than 64 mos. and not more than 68 mos.
- 12 galls. for more than 68 mos. and not more than 72 mos.
- 12½ galls. for more than 72 mos. and not more than 76 mos.
- 13 galls. for more than 76 mos. and not more than 80 mos.
- 13½ galls. for more than 80 mos. and not more than 84 mos.

The loss to be allowed on casks or packages of less than 40 wine gallons capacity and not less than 20 wine gallons capacity must not exceed one-half the amount allowed on casks or packages whose capacity is 40 wine gallons and upward, and no allowance must be made for the loss in casks or packages of less capacity than 20 wine gallons.

It will be seen that where the loss of spirits while in warehouse does not exceed the statute limit the tax is to be collected on the proof-gallons contents, as shown by the regauge.

Where the loss exceeds the statute limit the tax will be collected on the number of proof-gallons contents, as shown by the original gauge, less only the loss allowed by law.

EXAMPLES.

1. A package the original contents of which were 50 wine gallons, 50 proof gallons, and 50 taxable gallons, when regauged, after remaining in warehouse 35 months, is found to contain 45 wine gallons and 45 proof gallons. The taxable gallons in this case are 45, and the tax-paid stamp will represent 45 gallons.

2. A package the original contents of which were the same as the foregoing, remaining in warehouse the same length of time, is found upon regauge to contain only 40 wine and 40.40 proof gallons. The maximum allowance in this case is 7.50 proof gallons. Deducting this amount from the original proof gallons leaves 42.50 proof gallons and 42.5 taxable gallons.

3. A package, original contents and period in warehouse same as foregoing, is found on regauge to contain 46 wine gallons, 45.08 proof gallons. The taxable-gallons contents are 46.

4. A package, original contents 45 wine gallons, 45.45 proof gallons, 45.4 taxable gallons, upon regauge, after remaining in warehouse 30+ months, is found to contain 37

wine gallons, 37.37 proof gallons. The loss in this case being excessive, the loss allowed by law (7 gallons) being deducted from the original proof gallons contents gives 38.45 proof gallons, or 38.4 gallons on which the tax is to be paid.

5. A package of 38 gallons capacity, containing originally 52.50 proof gallons, when regauged, after remaining in warehouse 3+ months, is found to contain 51.43 proof gallons. The statute permits an allowance of only 0.75 of a proof gallon for the loss in this case, as the capacity of the cask is less than 40 wine gallons; therefore the tax should be paid on 51.75 proof gallons, the taxable gallons being 51.7.

It will be observed that in cases where the loss exceeds the statute limit the proof gallons upon which tax is due may be ascertained by deducting the maximum allowance from the actual loss and adding the remainder to the present proof-gallons contents. Thus, referring to example No. 2, above, $9.60 - 7.50 = 2.10$; $2.10 + 40.40 = 42.50$.

REPORTING SPIRITS IN WAREHOUSE UPON REGAUGE AT REQUEST OF DISTILLER.

Under the provisions of section 50, above quoted, the distiller of any distilled spirits deposited in any distillery warehouse, special bonded warehouse, or general bonded warehouse may make due request, prior to the expiration of four years from the date of original gauge as to fruit brandy or original entry as to other spirits, to have the same regauged, and thereupon the collector shall direct a gauger to regauge the spirits and to mark upon each package the number of gauge or wine gallons and proof gallons therein contained.

Under the act of March 3, 1899, above referred to, the request for regauge, in case of spirits originally gauged for

deposit prior to January 1, 1899, may be made at any time prior to the expiration of seven years from date of original gauge.

Gauging officers will, when so directed by the collector, make a careful regauge of the spirits embraced in the distiller's request and make report of the same on Form 59.

The original contents, as shown by marks, and the loss of spirits in bond will be reported, and the headings and indorsements on the returns will show that they are of "Regauge in warehouse on request."

In all cases where spirits remain in warehouse after being so regauged the report of the gauger should be filed, as to each warehouse, in the order in which the regauge was made, and Book No. 68 (to be properly designated) may be used for this purpose.

Upon the receipt of an application or entry for the withdrawal of such spirits (on payment of tax or otherwise) such application or entry will be carefully compared with the gauger's report above referred to, and all discrepancies disclosed by such comparison must be corrected before the spirits are allowed to be removed from the warehouse.

GAUGING AND MARKING SPIRITS IN WAREHOUSE UPON REQUEST OF DISTILLER.

Whenever the distiller makes due request to have regauged any distilled spirits deposited in distillery warehouse, special bonded warehouse, or general bonded warehouse, as provided under section 50 of the act of August 28, 1894, or under the act of March 3, 1899, above quoted, gauging officers, when so directed by the collector, will make a careful regauge of the spirits embraced in the distiller's request, and cut on the bung stave of each cask, on the side of the bunghole opposite to the stamp head, and in the order named, the gross weight as then ascertained in pounds and half pounds, the present weight of the empty

cask (reference being had in this connection to the "schedule of increase in tare"), the net weight, the present actual wine gallons thus determined, the proof of the spirits, and the proof gallons resulting therefrom.

In case of packages which have been regauged on request prior to the expiration of forty-eight months, the result of which regauge already appears on the bung stave on the side of the bunghole opposite to the stamp head, the required details of the regauge on request prior to the expiration of eighty-four months, in a proper case, will be cut upon the stave to the right of the bung stave (looking from the stamp head), on the side of the bunghole opposite to the stamp head. In such cases the marks of the withdrawal gauge will be made upon the stave to the right of the bung stave, on the side of the bunghole nearest to the stamp head.

(For instructions as to marking the bung stave where the capacity of the package was determined and cut when originally weighed, see page 68 herein.)

In case the contents of the cask were originally determined by the use of the gauging rod, there will be cut on the bung stave the full capacity of the cask, with the present wantage immediately beneath, and underneath this the correction of volume, followed by the sign plus (+) or minus (—) as the case may be. Following the above will be cut the present proof and proof gallons contents, retaining the fractions of gallons to two decimal places. Where, however, the proof of the spirits is exactly 100 at time of regauge the number of proof gallons need not be cut on the bung stave.

Where the distiller does not request a regauge before the expiration of the time prescribed by law, tax must be collected on the quantity contained in each cask or package as shown by the original gauge.

**REPORTING SPIRITS ON REMOVAL FROM DISTILLERY
WAREHOUSE TO GENERAL-BONDED WAREHOUSE.**

When distilled spirits made from materials other than fruit are removed from distillery warehouse to any general-bonded warehouse under the provisions of sections 52 and 53 of the act of August 28, 1894, the gauger will, on receipt of instructions to that effect from the collector, make such examination of the spirits as is necessary to determine whether there is a noticeable discrepancy between the actual contents of each cask and the quantity shown by the marks and brands thereon.

If from said examination it appears that an excessive loss has occurred, or if the officer has reason to suspect that the packages, or their contents, have been tampered with, he will immediately make a careful and full gauge and inspection of the spirits to ascertain the deficiency or excess, and if the discrepancy is thus found to exceed that attributable to natural causes, the facts will be reported in detail, on Form 59, to the collector, who will not permit packages showing excessive loss or gain to be transferred, but instead will take the action directed in article 32 of series 7, No. 20. Where the loss of spirits from any cask or package exceeds by 33 per cent the loss provided for in section 50 of the act of August 28, 1894, and is not less than 3 gallons, such loss will be deemed *excessive*.

After the spirits have been examined, marked, and stamped as above directed, the gauger will append to each copy of the collector's order a report on Form 352, part 2, accompanied by a detailed statement on the inside pages of that form of all packages so inspected or gauged, which detailed statement will show the quantity in each package according to the original gauge; also by another detailed statement on another set of inside pages, showing, for reference upon final withdrawal from bonded warehouse, the

quantity ascertained by the regauge; the total quantity shown by this regauge will also be stated as a memorandum on Form 352, opposite the words "As per regauge under section 50, act of August 28, 1894."

The gauger will then deliver the order bearing his report to the storekeeper after the distiller has indorsed on each copy thereof his "Entry for withdrawal, transportation, and deposit," part 3, Form 352. This entry should be indorsed in the presence of the gauger, who will in no instance allow the papers to pass out of his possession until the same are delivered to the storekeeper. Upon removal of the spirits from the warehouse the storekeeper will indorse on each copy of the papers his "Certificate of delivery," as prescribed in article 34 of Regulations, Series 7, No. 20, and the papers (together with a bill of lading, when required) will then be forwarded by that officer to the collector, or (in case of removal of the spirits to a warehouse in the *same* district, and when so directed by the collector) to the storekeeper of the warehouse to which such transfer is to be made. In case of transfer to a warehouse in the *same* district and after the spirits have been deposited and receipted for by the storekeeper as hereinafter provided, the papers, in *duplicate*, will be returned to the collector, who will retain one copy thereof in his office and forward one copy with his bonded account to the Commissioner of Internal Revenue, as directed in article 40 of said Regulations.

In case of transfer to a warehouse in *another* district, the papers, in *triplicate*, will be forwarded by the collector of the district from which the removal was made to the collector of the district to which the spirits are consigned, who will, after the spirits have been deposited and receipted for by the storekeeper, return one copy to the collector first named and transmit one copy with his bonded account to

the Commissioner of Internal Revenue, and retain the triplicate copy in his office, as directed in article 46 of said Regulations.

**MARKING AND STAMPING CASKS OF SPIRITS ON REMOVAL
FROM DISTILLERY WAREHOUSE TO GENERAL-BONDED
WAREHOUSE.**

Prior to the removal from the distillery warehouse the gauger will cut or burn upon the stamp head of each cask the name of the distiller, the registered number of the distillery, and the district. He will also affix upon the head the general-bonded warehouse stamp, cancel the same in the manner required, and legibly and durably cut or burn the number of said stamp, the number and location of the warehouse to which the spirits are to be removed, and the date of removal.

The brand which is to accompany the transfer stamp may be abridged as follows:

Withdrawn Sept. 10, 1894.
To G. B. W., 4, 7th Dist., Ky.
G. B. W. S., 478.

The general-bonded warehouse stamp and the accompanying brands will be so applied to the stamp head as to leave sufficient space thereon for the application of the tax-paid stamp and the brands accompanying the same. In case, however, this should be impracticable in any case, the general-bonded warehouse stamp and the brands pertaining to the transfer may be applied to the head opposite to the stamp head.

**ON ARRIVAL OF SPIRITS AT THE GENERAL-BONDED
WAREHOUSE.**

Under the provisions of section 54 of the act of August 28, 1894, when spirits removed from the distillery ware-

house arrive at the general-bonded warehouse the same will be received and carefully examined by the storekeeper or storekeeper and gauger in charge, and in case there is a noticeable discrepancy between the actual contents and the quantity stated in the marks and brands on the packages, or the officer in charge has reason to believe the packages or contents have been tampered with, if a storekeeper and gauger, he will immediately make a complete gauge and inspection of the spirits to ascertain the deficiency or excess, or if a storekeeper, he will report the fact to the collector, who will detail a gauger to ascertain the deficiency or excess, which shall in either case be noted on the storekeeper's receipt (part 4, Form 352). (See art. 38 of Series 7, No. 20.)

As the officer at the general-bonded warehouse is held responsible for the accuracy of his receipt given, in this particular, it is expected that in all cases his examination of the spirits will be sufficiently thorough to determine beyond doubt as to the actual shortage or discrepancy, if any, in case of each package received.

After the spirits have been examined or gauged, as above directed, the officer in charge of the general-bonded warehouse will indorse his receipt upon each copy of the entry, part 4 of Form 352, and at once forward the same, with the accompanying papers, to the collector, to be disposed of as hereinbefore noted.

REMOVAL OF SPIRITS FROM ONE GENERAL-BONDED WAREHOUSE TO ANOTHER.

Section 55 of the act of August 28, 1894, provides that any spirits may be withdrawn once, and no more, from one general-bonded warehouse for transportation to another general-bonded warehouse, and when so withdrawn shall have affixed thereto another general-bonded warehouse stamp, indicative of such intention; said withdrawal, trans-

fer, etc., to be under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may from time to time prescribe.

Before the removal of the spirits the officer in charge will make such an examination of the cask and its contents as to be assured that the same have not been tampered with and that there is neither an excess nor a deficiency of spirits. In case such examination discloses a surplus or an excessive loss of spirits to the extent hereinbefore indicated, in the case of any cask, such cask will be fully and carefully gauged and inspected.

When spirits are to be removed, as above, the officer in charge of the general-bonded warehouse from which the spirits are to be withdrawn will, upon the receipt of the proper instructions from the collector, affix to each cask to be withdrawn a stamp indicative of such intended removal, in addition to the one affixed upon removal from the distillery warehouse. He will also cancel such stamp in the manner required, and legibly and durably cut or burn on the head of the cask the date of the transfer, the number and location of the general-bonded warehouse to which the spirits are to be transferred, and the number of the rewarehousing stamp. This additional brand may be abbreviated as follows:

Transferred Sept. 10, 1894.
To G. B. W., 6, 5th Dist., Ky.
G. B. R. W. S., 445.

As in case of original transfer, the rewarehousing stamp and the accompanying brands will be so applied to the stamp head of the cask as to leave sufficient space for the application of the tax-paid stamp and the brands pertaining thereto. If in any case this course is impracticable, the rewarehousing stamp and the brands connected therewith

will be applied to the head of the cask opposite to the stamp head.

Upon delivery of the spirits, the officer in charge will indorse on Form 352 his certificate, as prescribed in article 50 of Series 7, No. 20, stating therein the shortage or discrepancy, if any, as to the packages. He will then forward Form 352 to the collector, or, if so directed by that officer, to the officer in charge of the general-bonded warehouse to which the spirits are consigned. The collector's order and permit and accompanying papers will be substantially in the same form, and will be disposed of in the same manner as provided in case of removal from distillery warehouse to general-bonded warehouse.

UPON ARRIVAL OF SPIRITS AT THE SECOND WAREHOUSE.

When the spirits are delivered to the second general-bonded warehouse, the proceedings will be the same as directed herein in case of the reception from a distillery warehouse. The officer in charge will make the same careful examination of the spirits on arrival, and determine and report any existing deficiency or excess, as in the former case.

REPORTING SPIRITS ON WITHDRAWAL FROM WAREHOUSE.

A condition of the bonds required of distillers of spirits by section 49 of the act of August 28, 1894, is for the payment of taxes at the rate imposed by said act, and before removal from warehouse and within eight years from date of original entry, or date of original gauge, as the case may be.

Section 56 of said act provides as follows:

That the provisions of existing law in regard to the withdrawal of distilled spirits from warehouses upon pay-

ment of tax, or for exportation, or for transfer to a manufacturing warehouse, and as to the gauging, marking, branding, and stamping of the spirits upon such withdrawals, and in regard to withdrawals for the use of the United States or scientific institutions or colleges of learning, including the provisions for allowance for loss by accidental fire or other unavoidable accident, are hereby extended and made applicable to spirits deposited in general-bonded warehouses under this act.

Accordingly, when distilled spirits are withdrawn from warehouses for either of the purposes recited in said section 56, the same will be duly reported as directed under the respective headings herein.

REPORT ON WITHDRAWAL FROM DISTILLERY WAREHOUSE ON PAYMENT OF TAX.

When spirits are withdrawn from warehouse on payment of tax, the gauger, when directed by the collector, will make a careful regauge of the spirits and prepare three reports for the use of the Government, viz, two on Form 59, on one of which will be indorsed the words "To the Commissioner for review," and one on Form 176.

Gauging officers will, in making report of inspection on withdrawal from warehouse of spirits which have been previously regauged therein on request of distiller, plainly write at the head of the return, Form 59, and on the indorsement fold thereof the words "Second regauge," and enter in a column of the return not otherwise used (column 13 of the copy sent to the Commissioner for review) the proof gallons as shown by the first regauge when the spirits were at or above proof, or the wine gallons as shown by the first regauge when the spirits were below proof, the heading of the column being changed to "P. G. First regauge," or "W. G. First regauge," as the case may require, and the taxable gallons of the cask or package can not be less than

the proof gallons (or wine gallons when below proof) so shown.

Exception to the requirements of the foregoing paragraph may be made, however, in making report of regauge for withdrawal of such spirits as have been regauged in warehouse on request before the expiration of the four-year period, to which the act of March 3, 1899, is applicable, and which remained in bonded warehouse on that date. In such case no entry of the proof gallons shown by such regauge on request need be made on the return, Form 59, and no reference to such proof gallons will be had in determining the taxable contents of the cask or package.

The gauger should, however, as to spirits not regauged under the provisions of the act of March 3, 1899, observe whether the quantity shown on the bung stave as found by such first regauge (made under section 50 of the act of August 28, 1894) is less than that found by the withdrawal regauge, as in this case the tax should be paid on the original gauge as required by section 50.

If, also, on the withdrawal regauge of any spirits previously regauged under the above-quoted act of March 3, 1899, the packages are found to contain a larger quantity than shown by such previous regauge, no allowance in such cases will be made, and the tax due on the spirits will be collected on the original gauge as required by said section 50.

The reports on Forms 59 and 176 will at once be forwarded to the collector, who, after having carefully examined the same and satisfied himself as to their accuracy, will issue the tax paid stamps, in accordance with the provisions of law above quoted, and enter in the appropriate columns, on the said forms, the kind and serial numbers of the stamps thus issued.

The collector will forward to this office the Form 59

indorsed "To the Commissioner for review," and retain and file the other, and send the Form 176 to the storekeeper, who will transmit the same to this office inclosed in and attached to his daily report on Form 86.

In case of a regauge of spirits on the payment of the tax, the gauger is required to report the results of the regauge on Form 179.

In some cases all the spirits entered into a distillery warehouse on a given day may be withdrawn from the warehouse during the same day without a regauge.

In such cases, where no other spirits are withdrawn during the day, the gauger is required to deliver to the storekeeper only one report for the day, to be forwarded with Form 86 to this office, and this report will be on Form 59a.

In all cases where spirits are withdrawn without a regauge the only reports of withdrawal required of the gauger are two reports on Form 59a, indorsed "No regauge made," one to be delivered to the collector, and the other to the storekeeper, to be transmitted to this office with his daily report on Form 86.

In making this report the gauger will use the latest edition of Form 59a, which has a column for the serial numbers of warehouse stamps and another column for the serial numbers of tax-paid stamps; he will enter in these columns the serial numbers of the warehouse stamps and tax-paid stamps respectively; and he will indorse these numbers on the return, and under the words (printed on the back of the form) "Gauger's return of spirits" write the words "Entered into and withdrawn from warehouse without a regauge."

Unless all the spirits entered on a given day, and only those, are withdrawn without regauge on the same day, the gauger will be required to hand the storekeeper separate reports covering entries and withdrawals respectively.

GAUGING, MARKING, AND STAMPING SPIRITS ON WITHDRAWAL FROM WAREHOUSE ON PAYMENT OF TAX.

Upon withdrawal of spirits from warehouse the same will be carefully regauged and inspected where they have been previously regauged in warehouse on request of the distiller.

The taxes will be collected on the quantity contained in each cask or package as shown by the original gauge where the distiller does not request a regauge before the expiration of the time allowed by law therefor from the date of original entry or gauge, or when a larger quantity is found by the final gauge than was shown by the first regauge.

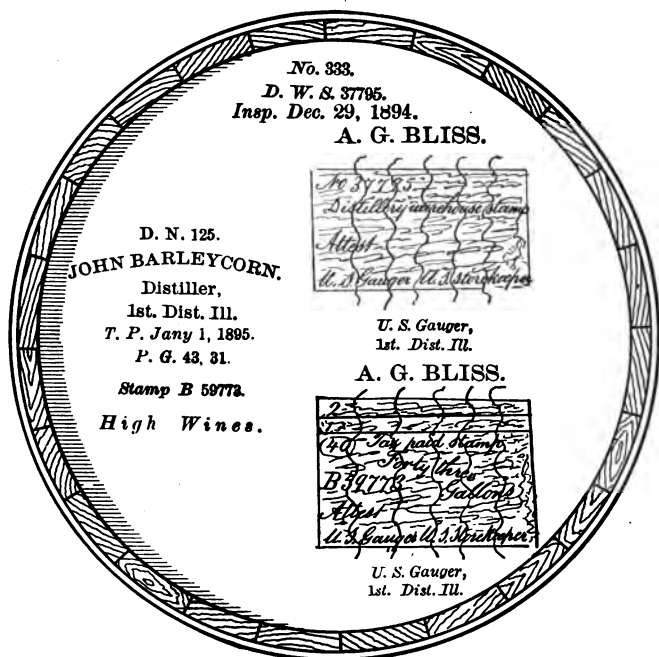
In case the spirits have not been regauged in warehouse on request of the distiller, as provided herein, no regauge will be required upon withdrawal from warehouse unless upon an examination, which the gauger is expected to make, it appears that the spirits have been tampered with, in which case the spirits will be detained in warehouse, a full and complete regauge made, and the facts reported to the collector for instructions.

When spirits are withdrawn from warehouse on payment of the tax, the tax-paid stamp must be affixed and canceled, and upon the head of each cask must be cut or burned the registered number of the distillery, the name of the distiller, the district and State, the date of the payment of the tax, and the number of the tax-paid stamp, and the gauger will also mark on the head of the cask the number of proof-gallons contents.

The date of original inspection, the distiller's name, district, and State, and the registered number of the distillery must be burned upon the head of all distillers' packages which remain in warehouse longer than six months, and if said marks were cut at the time of entry they must be

burned upon removal made after the expiration of six months.

The following cut illustrates the marks, brands, and stamps required to be applied to the head of the cask when regauged on withdrawal from distillery warehouse on payment of tax:



In case a previous regauge has been made on request of the distiller and marks cut on the bung stave on the side of the bunghole opposite to the stamp head, as provided herein, the marks showing the result of this second regauge will be cut on the stave to the right of the bung stave, on the side of the bunghole nearest the stamp head,

in the manner directed herein under the head of "Gauging and marking spirits in warehouse upon request of distiller."

When there is no regauge, the gauger will cut or burn on the "stamp head" the number of proof gallons as determined by the original gauge.

All of the branding required to be applied to the head, except the date, number of proof gallons, and the number of the stamp, may be burned upon the cask prior to its being filled at the cisterns. The letters and figures constituting any brand or mark must in all cases be large enough to be easily read.

When spirits are regauged on withdrawal from warehouse, the stamp must be affixed by the gauger by whom the regauge was performed, except where it is found to be inconvenient, if not impracticable, for him to do so by reason of his having been transferred to a remote part of the district before the spirits are stamped, in which case the tax-paid or export stamps, as the case may be, will be affixed, and their number and date of payment of tax or date of withdrawal may be cut or burned upon the head of the cask by the succeeding officer, provided, however, that only the officer who actually performs the regauge shall return the same on Forms 108 and 150, and no charge shall be made by the gauger who merely affixes the stamps and does the cutting or branding above indicated. Where this course is pursued, the officer who makes the regauge will be expected to perform all the marking or branding required by the regulations, and in applying his name and office he will leave a sufficient space between the two for the attachment of the stamp in the manner indicated in the case of fruit brandy on page 82 herein.

It is to be understood from the above that in no case will the gauging officer making the regauge, and transferred before stamps are affixed, be required to return to the ware-

house and attach the stamps where such action involves an expense to the Government and it is at all possible for the officer who succeeded him to do the work.

For instructions as to affixing stamps where the head of the barrel is in three parts, see page 45 herein.

INSPECTION OF SPIRITS IN WAREHOUSE, OR UPON
WITHDRAWAL THEREFROM, WHEN IN PACKAGES THE
CAPACITY OF WHICH HAS BEEN DETERMINED BY
WEIGHING.

Whenever distilled spirits deposited in any distillery warehouse, or general or special bonded warehouse, are inspected in such warehouse upon the request of the distiller, or upon withdrawal from warehouse, or at such other time as the Commissioner of Internal Revenue may direct, if the original gauge of such spirits were made on or after May 1, 1894, and the capacity of the packages containing the same were ascertained, marked upon the package, and reported as by regulations required, then, in such case, the regauge of such package may be made as follows:

The gauging officer will determine by the use of the prescribed wantage rod the ullage or wantage, if any, existing in the cask, using the utmost care to ascertain the same with precision. The wantage, if any be found, will then be deducted from the capacity of the cask or package in wine gallons, which was determined when the cask or package was filled, and cut on the bung stave immediately adjacent to the bunghole, and on the side thereof opposite to the stamp head. The true proof of the spirits will then be taken; and to the wine gallons remaining after the deduction of the wantage from the capacity will then be applied the proper correction of volume, if any, for that quantity of spirits, as shown in Table 3 herein. From the net wine gallons will then be found the proof gallons contents.

The several items of the inspection will then be cut upon

the bung stave, below the capacity, in the usual order, namely, wantage, correction of volume, proof, and proof gallons contents, and will be returned accordingly. In columns 2 and 3 of Form 59 or 59½ the gauger will enter the words, "Capacity taken as cut on bung stave."

Gauging officers will observe the figures denoting the capacity of the cask with care, to see if the same are clearly and perfectly legible and trustworthy, or if they have any appearance of having been altered or in any manner tampered with since they were originally cut. Unless these figures are entirely satisfactory, the gauge will be made by reweighing in the prescribed manner.

The gauge will be made by reweighing also whenever the distiller requests that it be so done, or whenever the collector, for any reason, deems such course advisable.

Collectors will order the reinspection to be by weighing at any distillery where it is found that the reinspection by the use of the wantage rod is being used for purposes detrimental to the revenue.

REPORTS OF GAUGE FOR EXPORTATION.

When spirits are withdrawn from distillery warehouse for exportation, each cask must be carefully gauged and inspected, and the actual wantage, proof, and contents ascertained without reference to the marks thereon. The gauger will also make three reports of the same. One report will be made in triplicate on Form 59; one copy of which he will deliver to the collector, one he will mail to the Commissioner of Internal Revenue indorsed "For review," and the other he will append to a copy of the report on Form 206. One report will be made on Form 205, to be delivered to the storekeeper, and by him transmitted to this office with his report on Form 86 for the day on which the withdrawal is made. The third will be made on Form 206 or Form 380, which latter reports will be delivered to the collector. All of the blank spaces and columns on

Forms 206 and 380 must be filled as indicated on the forms, which will be made in triplicate.

On the back of the Form 205 will be written the words "*For export.*"

**MARKING AND STAMPING SPIRITS ON WITHDRAWAL FROM
A BONDED WAREHOUSE FOR EXPORTATION.**

When spirits are withdrawn from a bonded warehouse and intended for export, the gauger, in addition to affixing and canceling the export stamp, will cut or burn¹ upon the head of the cask, in letters or figures not less than half an inch in length, the registered number of the distillery, the name of the distiller, the district and State in which the distillery warehouse is located, the date of withdrawal, the number of export stamp, and the name of the port or place from which the spirits are to be exported, and the number of proof gallons contents as then ascertained will be marked on the head. The gauger will also cut on the bung stave, on the side of bunghole opposite to the "stamp head," where that space is available, otherwise on the stave to the right of the bung stave on the side of the bunghole nearest the stamp head, the result of the regauge in the manner directed herein under the head of "Gauging and marking spirits in warehouse upon request of distiller." Such cutting, marking, or branding on the head will be as follows:

D. N. 125.

John Smith & Co.,

Distillers,

6th Dist., O.

Withd'n Jan. 10, 1895. P. G. 44.

Ex. Stamp 385.

To New York for Export.

¹ See page 65 as to branding marks on casks remaining in warehouse over six months.

When the withdrawal for export is from a general or a special-bonded warehouse, the number of the warehouse and the district in which it is located will also be inserted before the description of the export stamp, as follows:

G. B. W. (or S. B. W.) 1, 1st Dist., Cal.

Ex. Stamp 385.

To New York for Export.

REPORTS ON CHANGE OF PACKAGE IN WAREHOUSE FOR EXPORTATION.

When a change of package of distilled spirits is made in distillery warehouse for exportation, the gauger will carefully gauge and inspect each original package before the change is made, and make three reports of the same, as follows:

One, in detail, on Form 59, in duplicate, one copy of which will be delivered to the collector and the other forwarded to the Commissioner of Internal Revenue indorsed "For Review;" another, on Form 205, to be delivered to the storekeeper, for transmission to the Commissioner with his report on Form 86; and the third in part 3 of Form 206, or Form 380.

The change of package will be made in the presence of the gauger and storekeeper, who will see that no mingling of spirits of different kinds or quality or covered by different entries for deposit is permitted, and who will require the distiller, in the filling, so to arrange the contents, in gallons and fractions of gallons, that the aggregate of taxable gallons in the new packages shall just equal the number thereof in the old packages, as shown by the regauge. The taxable gallons having been legally determined by the regauge of the old packages, a different quantity should not be indicated by the new packages. Should the quantity so found be less than that found on the regauge the

difference should be noted on Form 206 or 380, and the tax thereon at once collected.

The gauger will also carefully gauge and inspect the spirits after they are transferred to the new packages, and make report of the same on Form 59, in triplicate, one copy of which will be appended to each of the three notices on Form 206, or Form 380.

He will also add to his statement on Form 206, or Form 380, a certificate, describing the new packages and their contents, and identifying such contents with those described in part 3 of said forms.

**MARKING AND STAMPING SPIRITS ON CHANGE OF PACKAGE
IN WAREHOUSE FOR EXPORTATION.**

When a change of package of distilled spirits is made in bonded warehouse for exportation, the gauger will affix the export stamp to the head of each of the new casks, and cancel the same.

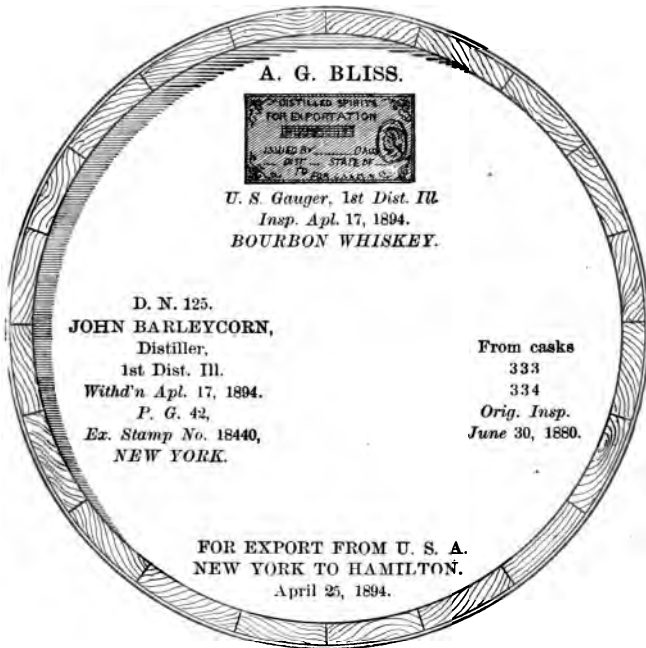
He will also legibly and durably cut or burn on the head of each cask, in letters and figures not less than one-half inch in length, the date of inspection, and mark the kind of spirits as known to the trade, and as described on Form 240 when deposited, the date of withdrawal, the number of the export stamp, and the port to which the spirits are to be shipped for export.

There shall also be cut or burned on the head of the cask, at or before the time of filling thereof, the registered number of the distillery, the name of the distiller, and the district and State where such spirits were produced.

The gauger will also cut upon the bung stave of the cask the result of the regauge in the manner directed herein under the head of "Gauging and marking spirits in warehouse upon request of distiller," and on the head the number of proof-gallons, and also the words "From cask" and the figures denoting the serial number of the cask from

which the contents of the new cask were obtained, and the date of its original inspection.

The following cut illustrates the marks, brands, and stamp to be applied to the head of the new cask when change of packages is made for exportation:



In case the new package is filled from two or more old packages, the serial numbers will be placed beneath the words "From casks," and beneath each other in the order in which the old packages contributed in quantity of spirits to the filling of the new package, so that the first serial number will be taken from the old package which furnished the largest quantity of spirits to the new package. The

second number will represent the package contributing the second largest quantity of spirits, and so on.

In case the change is made in a general or a special-bonded warehouse the designation of the warehouse by number and district will also be given, abbreviations as in the following example being used, viz: "G. B. W. (or S. B. W.) 1, 1st Cal."

That portion of the brand at the foot of the above diagram commencing "For export" is to be applied by the customs gauger at the port of entry. (See articles 53 to 64 of Series 7, No. 4.)

REPORTS OF GAUGE ON TRANSFER OF DISTILLED SPIRITS FROM DISTILLERY WAREHOUSE TO MANUFACTURING WAREHOUSE.

When distilled spirits are withdrawn from distillery warehouse for transfer to manufacturing warehouse, the gauger, on receipt of instructions to that effect from the collector, will carefully gauge and inspect each cask of spirits, and make three reports of such gauge and inspection: one in detail on Form 59, to be delivered to the collector; one on Form 205, to be delivered to the storekeeper for transmission to this office with his Form 86 for the day on which the withdrawal is made; and the third, in triplicate, on Form No. 9, page 50 of Series 7, No. 4. Reports on this latter form must be made in full, as indicated on the form, and the same returned to the collector. On the back of the Form 205 will be written the words "*For Transfer to Manufacturing Warehouse.*"

MARKING AND STAMPING SPIRITS ON WITHDRAWAL FROM BONDED WAREHOUSE FOR TRANSFER TO MANUFACTURING WAREHOUSE.

When distilled spirits are withdrawn from bonded warehouse for transfer to manufacturing warehouse under the provisions of section 20, act of March 1, 1879, as amended

by act of May 28, 1880, in addition to affixing the export stamp, the gauger will cut with a die, or burn upon each cask,¹ in letters and figures not less than half an inch in length, the registered number of the distillery, the name of the distiller, the district, the date of the withdrawal, the number of the export stamp, and the name of the port to which the spirits are consigned for deposit in a manufacturing warehouse; and the number of proof gallons contents, as then ascertained, must be marked on the head and cut on the bung stave, on the side of the bunghole opposite to the stamp head.

The brand may be abridged in the following manner:

D. N. 125.
John Smith & Co.,
Distillers,
6th Dist., O.
Withd'n Jan. 10, 1895. P. G. 44.
Ex. Stamp 385.
To New York for deposit in M'f'g W. H.

When the withdrawal is from a general or a special-bonded warehouse the number and district of the warehouse should be given in the brand.

The brand may be abridged as follows:

D. N. 125.
John Smith & Co.,
Distillers,
6th Dist., O.
Withd'n Jan. 10, 1895. P. G. 44.
G. B. W. (or S. B. W.) 1, 1st Dist., Cal.
Ex. Stamp 385.
To New York for deposit in M'f'g W. H.

¹See page 65 as to branding marks on casks of spirits remaining in warehouse over six months.

REPORT OF GAUGE ON WITHDRAWAL OF ALCOHOL FROM
DISTILLERY WAREHOUSE FOR SCIENTIFIC PURPOSES,
OR FOR USE IN MANUFACTURE OF SUGAR FROM SOR-
GHUM, OR OF ANY DISTILLED SPIRITS FOR THE USE OF
THE UNITED STATES.

When alcohol or spirits are withdrawn from the distillery warehouse for either of the above purposes, the gauger, on receipt of instructions to that effect from the collector, will carefully gauge and inspect each cask of spirits, and make two reports of such gauge and inspection, one in detail on Form 59,¹ to be delivered to the collector, and one on Form 205, to be delivered to the storekeeper for transmission to this office with his Form 86 for the day on which the withdrawal is made. On the back of the Form 205 will be written the words "*For Scientific Purposes*," or "*For use in Manufacture of Sugar from Sorghum*," as the case may be.

MARKING PACKAGES ON WITHDRAWAL OF ALCOHOL FROM
BONDED WAREHOUSE FOR SCIENTIFIC PURPOSES, OR
OF ANY DISTILLED SPIRITS FOR USE IN THE MANU-
FACTURE OF SUGAR FROM SORGHUM, OR FOR THE
USE OF THE UNITED STATES, FREE OF TAX.

When alcohol is withdrawn from a distillery warehouse or general-bonded warehouse for scientific purposes under the provisions of section 3297, Revised Statutes, or when any distilled spirits are withdrawn from a bonded warehouse for the use of the United States under section 3464, or for use in the manufacture of sugar from sorghum under the act of March 3, 1891, the gauger, in addition to marking, cutting, and branding the marks usually required on

¹In case of removal of alcohol to be used in the manufacture of sugar from sorghum, Form 59 should be in *duplicate*, one copy of which should be mailed to the Commissioner of Internal Revenue "For review." A report on Form 306 should also be made.

withdrawal of spirits from warehouse, will legibly and durably mark on the head of each cask, in letters and figures not less than half an inch in length, the number of proof gallons as then ascertained, the date of the permit granted by the Secretary of the Treasury for such withdrawal, the object for which the withdrawal is made, and his name, title, and district.

Such additional marking will be as follows:

Withdrawn under permit issued June 1, 1894,

For Scientific Purposes

or (For use of U. S.) (or "For Sorg. Sug.

Man'f'g permit No. —"). P. G. 44.

Richard Roe,

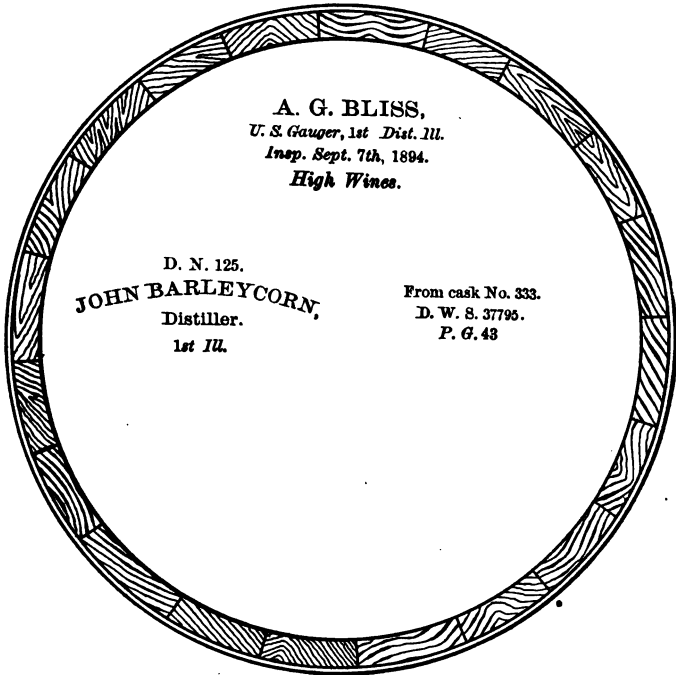
U. S. Gauger,

5th Dist., Ill.

GAUGING AND MARKING PACKAGES ON CHANGE OF PACKAGE IN DISTILLERY WAREHOUSE OR GENERAL OR SPECIAL BONDED WAREHOUSE TO PREVENT LEAKAGE.

When it becomes necessary, in order to prevent leakage or wastage, to change a package in a bonded warehouse, i. e., to draw off the contents of a cask bearing the distillery warehouse stamp and the accompanying marks and brands, and to place the same in a new cask, the spirits must be again inspected and gauged, the number of wine and proof-gallons must be cut upon the bung stave, and the gauger will legibly mark, in a durable manner, upon the head of the cask his name, office, district, and name of the spirits as known to the trade. At the same time he will cut or burn on the head of the cask the name of the distiller, the registered number of the distillery where such spirits were produced, the date of original inspection, and the serial number of the original package, together with the serial number of the warehouse stamp, and

directly beneath this latter the number of proof gallons originally contained in the cask, so that the head of the cask will appear as shown in the following illustration:



FRUIT BRANDY.

REPORTS OF GAUGE AT FRUIT DISTILLERIES.

Gaugers assigned to duty at fruit distilleries are required to make their reports on Form 59½ in triplicate daily when gauging is performed, and to forward the same immediately to the collector of the district, who, after examination, will forward one copy to the Commissioner of Internal Revenue,

indorsed "To the Commissioner for Review," with his monthly schedule on Form 412. The other two copies will be retained by the collector until he is ready to forward the monthly return of the operation of the distillery on Form 15, when he will file one copy in his office and attach one copy to the Form 15 in such manner as to prevent separation, and forward the same together to this office.

Packages produced at the same distillery must be numbered in regular sequence, continuing from year to year, without regard to change in ownership or the fact that the same distillery is operated by more than one distiller, beginning with No. 1 for the first package produced, and no two or more of such packages should bear the same number.

To prevent duplication and omission of numbers, the gauger, at the beginning of the season at each fruit distillery, will be furnished by the collector with the proper serial number, which will be determined by reference to Record 50.

Packages containing less than ten taxable gallons of brandy each will not be given a serial number unless the tax thereon is paid by stamps, and in case of such unnumbered casks the abbreviation "Rem." (signifying remnant) will be entered in column 1 on Form 59½.

But one remnant of the same kind of brandy will be gauged for a fruit distiller during each season.

Where less than ten taxable gallons are found at a distillery operating for the season, the gauger will report to the collector the wine gallons and the proof of such brandy upon his return on Form 192. The brandy thus reported will be included in the next numbered package produced from the same material by the distiller. The gauger will state separately each month's production comprised in the package in a footnote on his return, Form 59½.

Where burnt sugar is added for coloring purposes to

grape brandy in bulk, under the regulations, the following requirements will be observed :

The burnt sugar must be added to the brandy in the presence of a United States gauger. Before such addition is made and after the spirits have been thoroughly plunged, the gauger will determine the indication and temperature and the resulting proof of the brandy contained in each tank or vat. Unless the distiller elects to immediately draw the brandy thus treated into merchantable packages, the gauger will report the indication and temperature and resulting proof of the spirits in the bulk package upon Form 59½, filling in the heading of the return and signing the same in the usual manner, and distinguishing the return thus made from an ordinary report on Form 59½ by entering conspicuously on the face thereof the words "Report of bulk proof." Each vessel or bulk package thus tested will have the details of its proof reported separately and be designated on the return by its appropriate number. The gauger will at once transmit the return, Form 59½, to the collector of the district, in whose office it will be filed for reference, and will retain a copy or memorandum of the details thereof for his own information and guidance. If the distiller elects to immediately withdraw the brandy into merchantable packages on the same day that the bulk proof is determined as above, the preliminary report on Form 59½ showing details of the bulk proof may be dispensed with.

When the distiller desires to draw the brandy thus treated into merchantable packages for tax payment or otherwise, the gauger on duty at the distillery will witness the filling of the packages and will thereafter gauge the same in the usual manner, determining the indication and temperature and resulting proof of each package, and reporting all the details of the gauge on Form 59½. When all the packages reported on any return are filled from the

same tank or vat, the gauger will enter at the head of column 10 of the Form 59½, in red ink, preceded by the letters "B. P." (signifying bulk proof) the proof of the spirits as previously determined in the tank or vat. Should any return embrace packages filled from two or more tanks or vats varying in proof, it will, of course, be necessary to enter the bulk proof for each package or group of packages. In case the proof of the contents of any package, as determined by the official gauge thereof, is less than the bulk proof thus entered, the latter will be taken to be the true proof of the contents of the package, and the wine and proof gallons contents of such package will be computed according to the bulk proof, and entered accordingly in columns 9 and 11 of the return, Form 59½. In case the proof of the contents of any package as determined by the official gauge, equals or exceeds the bulk proof, the latter will be disregarded and the wine and proof gallons contents of such package will be computed according to the proof shown by the official gauge thereof.

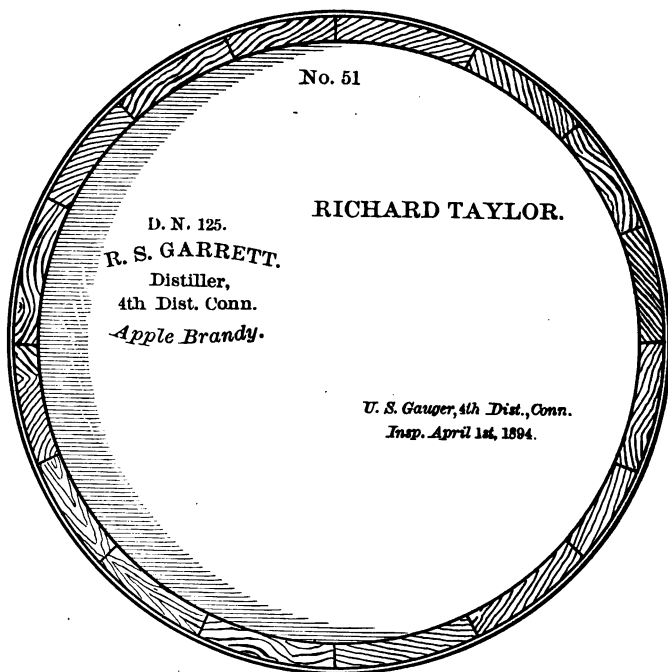
MARKING, BRANDING, AND STAMPING AT FRUIT DISTILLERIES.

On gauging fruit brandy the gauger will cut upon the bung stave in the manner hereinbefore directed the number of wine gallons, the proof, and number of proof gallons of spirits contained in each cask,¹ and upon the head of the cask will be cut or burned the registered number of the distillery, the name of the distiller, the district, the date of inspection, and the serial number of the cask. The particular name of the spirits must be marked or branded upon the head of the cask.

The gauger will also legibly and durably mark on the

¹ In all instances when the ascertainment of the contents of casks containing fruit brandy is required to be performed by weighing, the marks will be cut on the bung stave as directed herein, under the head of "On entry into distillery warehouse."

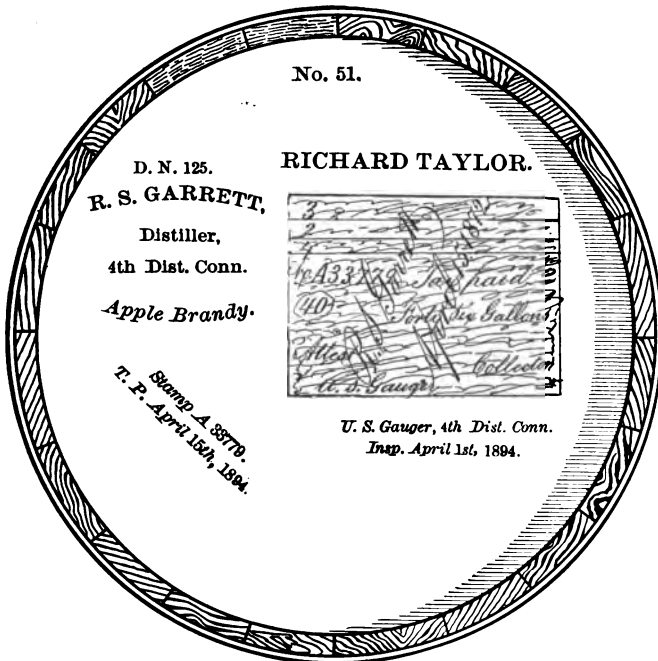
head of each cask his name, office, and district, which marking must be performed in such manner as to admit of the attaching of the tax-paid stamp between the name and office. This marking and branding upon the head of the cask will be done as follows:



Upon the receipt from the collector by the distiller of the tax-paid stamps for the packages of brandy previously gauged, marked, and branded by the gauger, the distiller shall affix the same upon the head of each package in a secure and permanent manner by pasting the same upon the head of the casks, in the space between the name and office of the gauger, and by driving tacks—one in each

corner and one in the middle of each of the four sides of the stamp—making not less than eight in number; and shall cancel the same by writing across the face of the stamp his name and the date upon which the stamp is affixed, and varnish the stamp with a transparent varnish, so as to protect it from removal or damage by exposure; and shall cut or burn in legible figures upon the head of each cask the serial number of the stamp attached thereto and the date of the payment of the tax. In attaching the stamps the distiller must be careful to attach each stamp to the cask, the serial number of which is given in the stamp.

The marking, branding, and stamping to be as follows:



**REPORTS OF GAUGE OF FRUIT BRANDY ON REMOVAL FROM DISTILLERY
TO SPECIAL-BONDED WAREHOUSE.**

When fruit brandy is to be removed in bond from the distillery to a special-bonded warehouse, the gauger, on receipt of the collector's order to that effect, on Form 236, will carefully gauge and inspect each cask, and make report of the same on the certificate embraced in said form.

The gauger will then deliver each copy of the form to the distiller, who will immediately indorse thereon his entry of withdrawal, and at once return the papers to the gauger for immediate delivery to the collector.

In the event of neglect or refusal of the distiller to immediately return the report, with his entry, part 3, indorsed thereon, as provided, the gauger will give immediate notice of the fact to the collector, stating the date of his report on Form 236.

The order, part 1, Form 236, will be executed in duplicate in case the distillery and warehouse are in the same district, and in triplicate if they are in different districts.

**MARKING AND STAMPING PACKAGES ON REMOVAL OF FRUIT BRANDY
FROM DISTILLERY TO SPECIAL-BONDED WAREHOUSE.**

When fruit brandy is gauged for removal in bond from the distillery to a special-bonded warehouse, the gauger will cut on the bung stave of each cask, on the side of the bunghole nearest the stamp head, the number of wine gallons, the proof, and the number of proof gallons of spirits contained therein. In case, however, the gallons contents are required to be determined by weighing, the result will be cut on the bung stave as directed herein, under the head of "On entry into distillery warehouse."

He will also cut with a die or burn upon the head of each cask its serial number, the registered number of the distillery, the name of the distiller, the district, the date of removal, the number of proof gallons, the number of the

special-bonded warehouse stamp, and the designation of the warehouse to which the brandy is to be removed, and mark or brand thereon the name of the spirits as known to the trade.

This brand may be abridged as follows:

No. 53.
Grape Brandy.
D. N. 96.
R. S. Garrett, Distiller,
1st Dist., Cal.
Withd'n Apr. 10, 1894. P. G. 44.
S. B. W. S. 385.
To S. B. W. 5, 1st Dist., Cal.

The gauger will affix and cancel the special-bonded warehouse stamp in the same manner as distillery warehouse stamps are affixed and canceled.

The letters and figures, branded or cut as above specified, are to be in no case less than half an inch in length.

**MARKING AND STAMPING PACKAGES ON REMOVAL OF FRUIT BRANDY
FROM ONE SPECIAL-BONDED WAREHOUSE TO ANOTHER.**

When fruit brandy is removed from one special-bonded warehouse to another, no additional gauging is required, unless a noticeable deficiency is observed. A stamp indicative of such intended removal, in addition to the one affixed upon removal from a distillery, is required to be affixed to each package and canceled by the officer in charge before the withdrawal from warehouse. The store-keeper will also add to the brand on the head of each cask words and figures indicating the date of the transfer, the number of the warehouse to which transferred, and the number of the rewarehousing stamp affixed. This additional brand may be abbreviated as follows:

Transf. June 10, 1894, S. B. R. W. S., 445, to S. B. W., 6, 1st dist., Cal.

REPORT OF GAUGE OF BRANDY ON WITHDRAWAL FROM SPECIAL-
BONDED WAREHOUSE—TAX PAID.

When brandy, deposited in a special-bonded warehouse, is to be withdrawn upon payment of the tax, the gauger, on receipt of instructions to that effect from the collector, on Form 179, in duplicate, will carefully gauge and inspect each package and append to each copy of the collector's order a report, as indicated thereon.

Having made his certificate of inspection, as above, the gauger will deliver each copy of the order to the owner of the brandy, who will indorse thereon an entry for withdrawal, as prescribed.

In addition to the foregoing the gauger will also make reports of his regauge on Forms 59 and 176, as directed herein in case of a regauge on withdrawal from distillery warehouse on payment of tax.

If no regauge is made, reports on Forms 59 and 59a will be rendered and disposed of as required in case of withdrawal from distillery warehouse without regauge on payment of tax.

For instructions relative to reports of gauge of brandy withdrawn from special-bonded warehouses free of tax see pages 69, 74, and 76 as to similar withdrawals from distillery warehouses.

MARKING AND STAMPING PACKAGES ON WITHDRAWAL OF FRUIT
BRANDY FROM SPECIAL-BONDED WAREHOUSE, TAX PAID.

When a cask or package of fruit brandy is withdrawn from special-bonded warehouse upon payment of the tax on the contents, as shown by the original gauge, the gauger on duty at the warehouse shall, in the presence of the storekeeper, and before the cask or package has left the warehouse, place upon the head thereof, in such manner as to cover no portion of any brand or mark prescribed by

law already placed thereon, the tax-paid stamp, indicating the payment of the tax on the spirits in the cask or package, as shown by the original gauge at the distillery; and at the time of affixing the tax-paid stamp the gauger shall, in the presence of the storekeeper, cut or burn upon the cask or package the date of the payment of the tax and the number of the stamp. This brand may be abridged in the following manner:

T. P. Dec. 5, 1894. Stamp, 79976.

The letters and figures constituting this brand or mark must not be less than half an inch in length. The stamp will be canceled in the same manner as tax-paid stamps affixed to packages withdrawn from distillery warehouse are canceled.

When fruit brandy is withdrawn from special-bonded warehouse upon payment of the tax under a regauge, in accordance with the provisions of section 50 of the act of August 28, 1894, as amended by the act approved March 3, 1899, the gauger will cut on the bung stave of each cask, on the side of the bunghole opposite to the stamp head, the number of wine gallons, the proof, and the number of proof gallons contents found by the regauge. He will also affix and cancel the tax-paid stamp and cut or burn on the head of the cask the number of the tax-paid stamp, the date of the payment of the tax, and the wine and proof gallons contents as then ascertained. (For instructions regarding the marking, branding, and stamping of fruit brandy on withdrawal from special-bonded warehouse for exportation, for transfer to manufacturing warehouse, or for the use of the United States, see regulations relative to withdrawals from bonded warehouses on pages 70, 74, and 76, herein.)

REPORTS OF GAUGE OF GRAPE BRANDY ON REMOVAL FROM DISTILLERY TO FORTIFY PURE SWEET WINES.

When brandy made from grapes is to be removed under the bond, Form 256, from the distillery of a manufacturer of pure sweet wines to his winery, the gauger, on receipt of the collector's order, part 2, Form 257, will carefully gauge, mark, and stamp each cask to be so removed pursuant to the notices, parts 1 and 3, Form 257, of the distiller and wine grower. He will also affix a fortified wine stamp, properly signed and filled out by him, to each cask or package of pure sweet wine fortified under his supervision, and affix the prescribed seal and make report of the gauging of the spirit packages on Form 59½, and, as to the fortification, on part 4, Form 257, being careful to fill out the detailed statement on the inside page or pages of Form 257.

The gauger will also make a detailed statement on Form 275, to be forwarded to the Commissioner of Internal Revenue for use in the chemical laboratory.

MARKING AND STAMPING PACKAGES ON REMOVAL OF GRAPE BRANDY FROM DISTILLERY TO WINERY.

When grape brandy is gauged for removal in bond from the distillery to the winery of the distiller to be used in the preparation of pure sweet wines, the gauger will cut on the bung stave of each cask on the side of the bunghole nearest the stamp head the number of wine gallons, the proof, and the number of proof gallons contained therein, or the result of the weighing, as the case may be.

He will also cut with a die, or burn upon the head of each cask, its serial number, the registered number of the distillery, the name of the distiller, the district, the date of removal, the number of proof gallons, the number of the transfer stamp, and the designation of the winery to which the grape brandy is to be removed, and mark or brand thereon the name of the spirits as known to the trade.

The letters and figures branded or cut on the packages must in no case be less than half an inch in length, and may be abbreviated as follows:

No. 53.
 Grape Brandy.
 D. N. 96.
 R. S. Garrett, Distiller.
 1st Dist., Cal.
 Withd'n Apr. 10, 1894. P. G. 44.
 T. S. 385.
 To W., 5, 1st Dist., Cal.

In the above brand the letters and figures "T. S. 385" signify "Transfer Stamp No. 385," and the letters and figures "W. 5" on the last line signify "Winery No. 5," the same being the winery in which the brandy is to be used in the fortification of wine.

The gauger will affix and cancel the transfer stamp in the same manner that distillery warehouse stamps are affixed and canceled.

The gauger will then proceed to the premises constituting the winery designated in said notice or notices, and will gauge and superintend the fortification of the pure sweet wines as specified therein.

The gauger will fill out the fortified sweet-wine stamp and the stub thereof, and will affix and cancel the stamp as directed in the collector's order, part 2, Form 257. The stamp will be affixed to the head of the cask or package, about two inches below the bung stave except in the case of standing tank, when the stamp will be affixed near the aperture through which the wine is to be withdrawn.

When the wine maker desires to have the wine shipped under the Government stamp the gauger will also cut upon the bung stave, near the bung, the following letters and

figures, indicating the saccharine strength and the alcoholic strength of the wine before the addition of the grape brandy, also the quantity of alcohol added as follows: S. 4,—O. A. 14,—A. A., 10, which signifies saccharine strength, 4 per cent; original alcoholic strength, 14 per cent; and added alcohol, 10 per cent.

REPORTS OF GAUGERS RELATIVE TO GRAPE BRANDY REMOVED FROM SPECIAL-BONDED WAREHOUSES TO BE USED IN FORTIFYING PURE SWEET WINES.

When brandy made from grapes is to be removed under the bond, Form 256, from a special-bonded warehouse to a winery to be used in the fortification of pure sweet wines (see act of October 1, 1890), the gauger on receipt of the collector's order, part 2, Form 258, will at once proceed to the warehouse therein designated, and there carefully and thoroughly inspect each package, ascertaining the actual wantage, proof, and contents, without reference to the marks on the casks. The return of the gauger will be on part 3, Form 258, and will be indorsed on each copy of the order for inspection, the order for inspection being in duplicate when the warehouse and winery are in the same district, and in triplicate when they are in different districts.

A detailed statement in duplicate on Form 59 will be prepared by the gauger, one of which he will deliver to the collector and one he will mail to the Commissioner of Internal Revenue "for review." The report, part 3, Form 258, together with the order for inspection, will be delivered to the party making application for withdrawal. When the brandy is withdrawn the gauger will deliver a report to the storekeeper on Form 205, to be transmitted with Form A 86½ to the Commissioner of Internal Revenue.

Upon arrival of the brandy at the winery, and upon receipt of the collector's order, part 2, Form 257, the gauger

will proceed to the winery as directed in the order, and there carefully and thoroughly inspect each package, ascertaining the actual wantage, proof, and contents thereof without reference to the marks thereon. He will also superintend the fortification of the wine, mark, stamp, brand, and seal the same, and make reports on part 4, Form 257, except that he will substitute the word "winery" for the word "distillery," and the words "wine producer" for the word "distiller." He will also make detailed reports on the inside page or pages of Form 257 and on Form 275.

The reports on Form 258 will be in duplicate if the warehouse and winery are in the same district, and in triplicate if they are not in the same district; Form 257 will be in duplicate in both cases.

**MARKING AND STAMPING PACKAGES ON REMOVAL OF GRAPE BRANDY
FROM A SPECIAL-BONDED WAREHOUSE TO WINERY.**

Before removal of the spirits from the warehouse the gauger will at once affix the transfer stamps to the packages and cancel the same, and he will cut with a die or burn upon each cask the registered number of the distillery, the name of the distiller, the district, the date of withdrawal, the number of proof gallons then ascertained, the number of the transfer stamp, and name of the place to which the spirits are to be transported.

This brand may be abridged in the following manner:

D. N. 96.
John Smith & Co.,
Distillers,
1st Dist., Cal.
Withd'n Jan. 10, 1895. P. G. 44.
Transfer stamp, 385.
To Los Angeles for fortifying wine.

The letters and figures branded or cut as above specified are to be in no case less than half an inch in length.

The foregoing instructions as to affixing at the winery the fortified wine stamps and the marks on packages of sweet wine fortified with brandy transferred from the distillery to the winery apply also to packages of sweet wine fortified with brandy transferred to the winery from a special-bonded warehouse.

REPORTS OF GAUGERS RELATIVE TO GRAPE BRANDY WITHDRAWN FROM SPECIAL-BONDED WAREHOUSES TO FORTIFY WINES FOR EXPORT.

When brandy made from grapes is to be removed under the bond, Form 260, from a special-bonded warehouse to be used in the fortification of wines for export, the gauger, on receipt of the collector's order in triplicate, part 2, Form 259, will at once proceed to the warehouse therein designated, and there carefully and thoroughly inspect each package, ascertaining the actual wantage, proof, and contents, without reference to the marks on the casks.

The return of the gauger will be on part 3, Form 259. A detailed statement in triplicate on Form 59 will be prepared by the gauger, one of which he will mail "To the Commissioner for review" and the other two he will deliver to the collector. The collector will retain one of these and forward the other to the officer to whom the brandy is consigned for the purpose of being used in the fortification of wine for export.

The collector to whom the brandy is consigned will issue an order to a gauger on part 8, Form 259, to gauge the brandy and the wine to be fortified, also to perform other duties as therein specified.

The gauger will make report on part 9, Form 259, and in triplicate on Form 59. He will also attach to that one of

the reports on Form 59 which is to be sent to the Commissioner of Internal Revenue the pieces of the transfer stamps cut out by him pursuant to the collector's order.

MARKING AND STAMPING PACKAGES ON REMOVAL OF GRAPE BRANDY FROM A SPECIAL-BONDED WAREHOUSE TO BE USED IN FORTIFYING WINE FOR EXPORT.

The gauger will gauge, mark, and brand each package, and affix the transfer stamp, as in case of a transfer from a special-bonded warehouse to a winery, except that the brand will show that the brandy is to be transferred to a certain point (usually a port of entry) for export.

The brand may be abridged as follows:

No. 53.

D. N. 96.

Grape Brandy.

R. S. Garrett, Distiller

1st Dist., Cal.

Withd'n Apr. 10, 1895. P. G. 44.

T. S. 385.

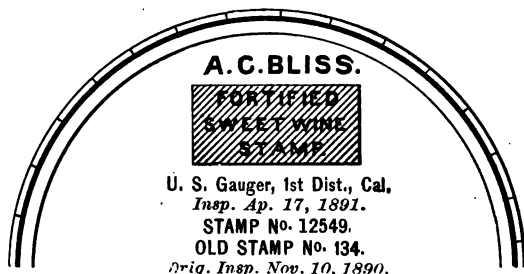
To New York for export.

The gauger who receives the order, part 8, Form 259, after witnessing the fortification of the wine and the destruction of the marks on each package of brandy and the portions of the transfer stamps other than the pieces he has cut out, as required by the regulations, will, to each package of the fortified wine, affix and cancel the fortified wine stamp for exportation.

MARKING AND STAMPING PACKAGES ON CHANGE OF PACKAGE AT WINERY.

When a change of packages of fortified pure sweet wine is made at the winery, the gauger will affix the fortified

sweet-wine stamp to the head of the new package and cancel the same.



He will also legibly and durably mark on the head of each new package, in letters and figures not less than one-half inch in length, the date of inspection, the number of the fortified sweet-wine stamp on the old package, and the date of inspection thereof. These marks may be abbreviated, as shown above.

**REPORTS OF GAUGE AT DISTILLERIES TO BE EXAMINED
BY COLLECTORS.**

Collectors will cause an examination to be made of the gaugers' returns of gauging at distilleries before transmitting the same to this office, and call the attention of gaugers to such errors as are found therein.

A full and literal compliance with the regulations in this particular, extended to all returns of gauging, including Forms 59, 59½, 59a, 122, 176, 205, and 237, will be expected; and collectors will be held responsible for any loss to the revenue arising from any undue allowance in determining the taxable gallons under the provisions of section 50 of the act of August 28, 1894 (Sec. 3294a, Int. Rev. Compilation) as amended by act of March 3, 1899 (Sec. 3294b), they being authorized to adopt any measure calculated to secure accuracy in the gaugers' returns.

As a means of insuring this accuracy and of inciting officers to renewed diligence and vigilance, collectors will hereafter keep a record of all errors appearing on the returns of each gauging officer in the district, whether discovered on examination made either before or after transmission to this office.

This record will be made in a tabulated form, so that the standing of each officer may be readily determined, and those officers who thus appear to be most efficient and trustworthy are to be preferred in the matter of assignment to duty.

In addition, collectors are expected to recommend for dismissal any officer whose reports are habitually incorrect.

REPORTS OF GAUGE AT RECTIFIERS' BEFORE RECTIFICATION.

Gaugers are prohibited from gauging spirits for dumping for rectification until directed to do so by the collector on Form 122 revised, in duplicate, when they will make a careful gauge and inspection of each package of spirits described on the notice, render a detailed report of such gauge on the said form in the columns under the head of "Return of Spirits Gauged," and fill up and sign the certificate at the foot of the form.

Any gauger who is found to have signed the certificate in blank on Form 122 or to have given a false certificate will be recommended for dismissal from office.

Whenever, by reason of the destruction of the portion of the stamp required to be cut out, or from other cause, the gauger erases any portion of the certificate, he will state the reason for such erasure in a footnote on the form.

In all cases gaugers will give the exact date on which they made the actual gauge.

Whenever rectified spirits are reported for dumping which contain saccharine matter or other material to such

an extent that no indication is shown on the hydrometer stem, such spirits will be regarded as "No Proof" spirits. When an incorrect indication is shown by the stem and the presence of saccharine matter in large proportions is unmistakably apparent, the spirits will be considered as "Apparent Proof" goods.

Spirits marked and sold as whisky, rum, gin, brandy, etc., even though they contain a percentage of saccharine matter, will be treated precisely as unsweetened spirits. Their quantity will be ascertained by weighing, and their proof will be marked and reported according to the actual reading of the hydrometer. Such cordials, liqueurs, and other compounds as are well known to contain a large proportion of saccharine matter will be gauged by the rod and reported as "No Proof" or "Apparent Proof" as the case may require, but this provision will be strictly confined to the artificial compounds, such as anisette, benedictine, blackberry cordial, prune juice, kummel, and similar goods, of which saccharine material is recognized as a large and necessary ingredient.

(a) Reporting sweetened spirits whose proof is known.

Where packages of sweetened spirits which have their actual proof and actual proof gallons marked as hereinafter required are subsequently dumped for compounding or blending, without admixture with sweetened goods whose proof is not known, the wine gallons as determined by the gauger will be entered in column 16, and the actual proof gallons as marked on the package will be entered in column 18 on the notice, Form 122, and the actual proof as marked on the package will be entered in column 17, preceded by the letters "Act. P."

(b) Reporting sweetened spirits whose proof is not known.

In giving notice of intention to dump packages of sweetened spirits whose actual proof is not known, or which are

to be mixed or blended with sweetened spirits whose actual proof is not known, the rectifier is required to employ a separate notice, Form 122. In such cases the gauger in making return of spirits gauged on Form 122 will enter the wine gallons contained in each package in column 16, "Net wine gallons," and the corresponding entry in column 18, "Proof gallons," will be "0." The entry in column 17, "Proof," will show the "Apparent proof" preceded by the letters "A. P.," or in case of no proof spirits it will be "0." No value whatever will be given in the account of spirits dumped to the proof gallons or apparent proof gallons of such spirits, but the wine gallons thereof, as shown by the footing of column 16, will be entered in a separate account to be kept on Records 64 and 39. A suitable space in said records, to be headed "Account of Sweetened Spirits" will be adapted for this purpose.

(c) Reporting sweetened spirits dumped for redistillation.

Where a rectifier dumps sweetened spirits for the purpose of recovering unsweetened spirits therefrom by redistillation, he is required to give notice of his intention so to do on a separate Form 122, entering in the blank after the * in the first line of the notice the word "redistilling," so that it will read "* * * I will empty for the purpose of redistilling * * *." In such cases the gauger will determine the wine-gallons contents of each barrel included in the notice by the use of the gauging rod. He will also, by the use of a wine still, determine the actual proof of the spirits gauged by him, and from the wine gallons and proof thus determined he will find the actual proof gallons by reference to Table No. 4 herein. Where two or more packages of sweetened goods, all of the same kind and quality, are covered by the same notice, it will not ordinarily be necessary for a separate determination of the proof of each package to be made. In such cases a small sample should

be taken from each barrel and the samples thus procured thoroughly mixed, and a proper quantity of the mixture tested by the wine still. The result thus arrived at will be taken to be the proof of the contents of the several packages covered by the notice. The wine gallons will be entered in column 16 and the proof gallons in column 18 on the Form 122. The footings of these columns will be carried to the regular account, that of column 18 being entered on Records 64 and 39 and that of column 16 on Record 39.

In determining the true per cent of proof by means of the wine still, the following instructions will be observed: Fill the cylinder to the upper mark with the liquid to be tested (having previously ascertained the temperature of the liquid); empty the measured liquid into the still, letting it drain as completely as possible; then fill the cylinder with one-half the original volume (the lower mark) with water and rinse it out, pouring the water into the still. Connect the cylinder with the tail of the condenser, using the cylinder to receive the distillate. Close the still and make all the connections tight and fill the condenser with cold water. If the water used for condensation is above 80° F., use ice to cool it. Keep the water circulating through the condenser during distillation. Light the alcohol lamp under the still, and continue the distillation until nearly the original volume taken has been collected in the receiver. Conduct the distillation at as low a temperature as possible, so as to avoid frothing or priming in the still. Too rapid distillation will involve the loss of alcohol by imperfect condensation. Put out the lamp, disconnect the receiver, and bring its contents exactly to the temperature noted when the cylinder was filled with the original liquid. When the liquid is at the noted temperature, add sufficient water at the same temperature to bring the volume exactly to the mark. Close the open end of the cylinder with the palm of the hand and invert the cylinder

and its contents slowly four or five times in order to insure a thorough mixing of the liquid. Take the reading of the alcoholometer and thermometer and correct the reading of the former for the observed temperature according to Table IV in Supplement No. 1 to Series 7, No. 5, Revised. It should be borne in mind that the result thus arrived at represents the percentage of alcohol by volume, which must be multiplied by 2 in order to give the true per cent of proof.

DETAILS OF RETURN, FORM 122.

Where the gauger determines the contents of the packages by weighing, he will enter the gross weight in column 9, on the Form 122 the tare in column 10, the net weight in columns 12 and 13, and leave column 11 blank.

The gauger will exercise particular care to see that the *correct* footing of column 18 is entered at the bottom thereof. Failure to observe this requirement frequently renders an amended return necessary.

If less than the contents of a package or packages is dumped, the gauger will enter in the column "Proof-gallons' contents" the actual quantity emptied from each package and leave the remaining columns blank, and amend the certificate correspondingly.

All tax-paid, rectifiers', and wholesale liquor-dealers' stamps and stamps for imported spirits are issued with a slip of paper affixed to the back of each stamp, and gaugers detailed for duty at rectifying houses will, whenever packages having thereon tax-paid stamps are gauged for the purpose of being dumped for rectification, carefully cut out with a sharp instrument that portion of the stamp upon which is shown the serial number of the stamp, name of the distiller, proof gallons, and the serial number of the package. These slips are to be securely attached to a slip of paper in such a manner as that the above-described

portion of each stamp may be readily examined, and said slip of paper must be securely attached to the Form 122, whereon the gauging is reported, and returned by the gauger to the collector, who will at once forward the same to this office.

Whenever a package of spirits bearing a rectified-spirit stamp, having a paper back, is gauged for the purpose of being dumped for rectification, that portion of the stamp on which is printed the serial number, the proof gallons, the denomination of the stamp, and the district and State, will be carefully cut out by the gauger, in the same manner as a portion of the tax-paid stamp is cut out and attached to a slip of paper, and such slip attached to the Form 122 as above required in the case of tax-paid stamps.

Whenever a package of spirits bearing a wholesale liquor dealer's stamp, having a paper back, is gauged for the purpose of being dumped for rectification, such stamp will be cut from top to bottom, between the words "proof" and "collector," which will be found near the bottom of the stamp, and the portion so cut must embrace the entire width between the said words, and the slip will be attached to the slip of paper and Form 122 as above described.

Whenever a package of spirits bearing a stamp for imported spirits is gauged for the purpose of being dumped for rectification, there will be cut from said stamp that portion upon which is shown the kind and serial number of the stamp, the date of issue, the name of the dealer, the number of wine gallons, the kind and number of the stamp on package from which the spirits were taken, the original and the present proof, and the name and district of the collector.

The gauger having gauged each package of spirits described in the notice, Form 122, and cut out the portion of the stamps required by these regulations to be attached to the notice, may leave the spirits to be emptied by the rectifier.

The gauger will return the completed notice, with the stamps attached to the duplicate, as directed, to the collector as soon as practicable.

REPORTS OF GAUGE AT RECTIFIERS' AFTER RECTIFICATION.

Under the authority conferred in section 66 of the act of August 28, 1894, it is prescribed that, until otherwise provided, all casks or packages containing 5 wine gallons of spirits or more, filled for shipment, sale, or delivery on the premises of duly qualified rectifiers, shall be gauged, marked, and stamped by United States gaugers.

Upon completion of the process of rectification the rectifier will, therefore, give notice and make request for gauge on Form 237, in duplicate, stating in case of unsweetened spirits, as accurately as practicable, the aggregate number of wine and proof gallons contents thereof and following in case of unsweetened spirits the practice hereinafter prescribed.

Having thus completed the notice and signed the same, the rectifier will hand it directly to the United States gauger assigned to duty at the establishment, who thereupon will immediately ascertain from examination of Record 64 whether the rectifier has standing to his credit fully as many gallons of unstamped rectified spirits as set forth in said notice.

If it thus appears that the rectifier is entitled to have stamped the entire quantity embraced in his notice, the gauger will proceed to gauge and stamp such spirits, and make detailed report of the gauge, on Form 237, having first filled the certificate thereon as to the state of the account with the rectifier.

In case it appears from the examination above directed that the rectifier has not standing to his credit the full number of gallons embraced in his notice the gauger

will only gauge and stamp that quantity of spirits which the account with the rectifier, Record 64, shows him entitled to have stamped.

The aggregate proof gallons (or wine gallons in a proper case) will be entered in the appropriate space on Record 64.

United States gaugers will not gauge or stamp spirits, after rectification, except when so requested by the rectifier on Form 237, as above, when they will report each package separately, and fill all of the columns on the return, except as provided below, or state reason for the omission in the column not used.

In cases where gauging with the rod is permitted the "Wine-Gallons Capacity," "Wantage," and "Correction of Volume" will be entered in columns 1, 2, and 3, respectively.

Unless otherwise directed, no entry will be required in these columns when the inspection is by weighing.

In column 4 shall be entered the "Indication" of the hydrometer stem; in column 5 the "Temperature" of the spirits, and in column 7 the true "Proof" of the spirits resulting therefrom.

In columns 6 and 8 shall be entered the "Net Wine Gallons Contents" and the "Proof Gallons Contents" of each package, respectively.

When spirits are gauged which contain saccharine matter or other material to such an extent that no indication is shown on the hydrometer stem, they will be regarded as "No Proof" spirits.

When an incorrect indication is shown by the stem and the presence of saccharine matter in large proportions is unmistakably apparent, the spirits will be considered as "Apparent Proof."

Spirits marked and sold as whisky, rum, gin, brandy, etc., even though they contain a percentage of saccharine matter, will be treated precisely as unsweetened spirits. Their quantity will be ascertained by weighing and their

proof will be marked and reported according to the actual reading of the hydrometer. Such cordials, liqueurs, and other compounds as are well known to contain a large proportion of saccharine matter will be gauged by the rod and reported as "No Proof," or "Apparent Proof," as the case may require, but this provision will be strictly confined to the artificial compounds, such as anisette, benedictine, blackberry cordial, prune juice, kummel, and similar goods, of which saccharine material is recognized as a large and necessary ingredient.

(a) Reporting sweetened spirits whose proof is known.

Where a rectifier manufactures and puts up sweetened spirits, or where he compounds or blends sweetened spirits whose actual proof is known, he is required to employ a separate Form 237, for giving notice of the completion of the process of rectification, and in addition to stating the number of packages and the wine gallons and actual proof gallons contained therein, he is also required to state the actual proof of the spirits at the end of the notice over his signature. In such cases the gauger who gauges the spirits after rectification will enter the wine gallons of each package in column 6 and the actual proof gallons in column 8 of the Form 237. In column 7 he will enter the actual proof preceded by the letters "Act. P.," and in case the spirits have an "Apparent proof," he will enter the apparent proof in column 9. The footing of column 6 will be carried to the regular account on record 39 and the footing of column 8 to the regular account on both records 64 and 39, forming a credit to offset the unsweetened spirits or the sweetened spirits whose proof was known, previously dumped for rectification.

(b) Reporting sweetened spirits whose proof is not known.

In giving notice of completion of the process of rectification of sweetened spirits whose proof is not known, the

rectifier is required to employ a separate Form 237, on which he must state the number of packages, and also, as nearly as possible, the aggregate number of wine and proof gallons contents thereof. In such cases the gauger who gauges the spirits after rectification will enter the wine gallons of each package in column 6, the footing of which will be carried to the "Account of Sweetened Spirits" on records 64 and 39 and there credited against the wine gallons already charged therein, and the rectifier will be permitted to stamp out spirits of this class to the extent of the balance of wine gallons previously dumped remaining to his credit.

If the spirits so gauged are entitled under the regulations to be classed as "Apparent proof" spirits, the gauger will enter the apparent proof in column 9 and the apparent proof gallons in column 10, and make no entries in columns 7 and 8. If the spirits are entitled to be classed as "No proof" spirits, the gauger will enter a cipher in column 7, and columns 8, 9 and 10 will be left blank.

DETAILS OF RETURN, FORM 237.

In column 11 on Form 237 the gauger will enter the serial number of the rectifier's stamps affixed to the packages.

Upon completion of the report the gauger will forward the same, in duplicate, to the collector, who will forward one copy to the Commissioner of Internal Revenue inclosed in the rectifier's return for the month on Form 45.

The other copy will be held by the collector and filed with the retained copy of the return on Form 45.

Gaugers are advised of their responsibility in the control of the stamps under cover of which the trade are enabled to put spirits upon the market, and cautioned as to the necessity of knowing that in their issues they are not made accessory to the sale and transfer of illicit spirits; and they, together with all revenue officers directly or indirectly connected with the affixing of stamps upon packages of

spirits, are cautioned against affixing stamps upon packages which do not correctly represent the character of the contents, and thereby laying themselves liable to the fines and penalties of section 3316, Revised Statutes. (See instructions as to use of stamps for rectified spirits under "Stamps for distilled spirits" herein.)

RECORD 64.

Record 64 will be used at all rectifying houses by United States gaugers in recording the transactions thereat.

It is the duty of every gauger assigned to duty at a rectifying house to make in this record true and exact entry of all spirits gauged by him, as herein directed, so that he may readily determine therefrom the quantity of spirits, in proof gallons (or in wine gallons in a proper case), which the rectifier is entitled to have gauged and stamped.

The first entry in said record will be the balance standing to the rectifier's credit, as shown by the collector's account (Record 39), verified by actual inventory to be made for this especial purpose.

This entry will be made in column 6 of the record by the proper deputy collector, under whose supervision the inventory will be made, who will place the date of such entry and his signature in columns 7 and 8.

Every gauger making return of unsweetened spirits, or of sweetened spirits whose proof is known, gauged for rectification, on Form 122, will immediately, upon completion of such gauge, enter in column 1 in this record the date of such gauge. In column 2 he will enter the aggregate of the column of "Proof gallons contents" under "Return of spirits gauged" on said Form 122, and will write his initials in column 3. Whenever the gauger gauges and stamps such spirits after rectification, he will at once enter in column 4 of said record the date of his return, on Form 237; in column 5, the aggregate number of actual proof gallons

gauged, and in column 6 the balance, in proof gallons, then standing to his credit. This balance will be the difference between the number of proof gallons of spirits gauged for rectification, as shown in column 2 of the record, and the number of proof gallons of rectified spirits gauged and stamped, as exhibited in column 5, due allowance being made for the quantity entered as standing to rectifier's credit, on opening the record, as above provided.

Sweetened spirits whose proof is not known will be entered, both when dumped for rectification and when gauged after rectification, in a separate account on this record, suitable space being set aside for that purpose and headed "Account of Sweetened Spirits." As the entries in this separate account will represent wine gallons only, it will be necessary to replace the word "proof" wherever it occurs in the heading of the page with the word "wine," so that column 2, for example, will read, "No. of wine gallons."

Record 64 will be retained at the rectifying house, and entries therein will be in ink, and gaugers will see that the same are made to date in all instances.

The collector will require the deputy collector in charge of the division to verify the accuracy of the said balance at least semi-monthly, and at the same time to enter in column 7 on the record the date of verification, and in column 8 his signature. Where like verification is made by an internal-revenue agent he will also place his signature and the date in said columns 7 and 8.

If errors are made in the entries on the record they must not be erased, but will be corrected in red ink, opposite to which correction, in columns 7 and 8, the deputy collector will enter the words "Correction proper," and attach his signature and the date as above.

Record 64 is not intended to supersede the collector's account with the rectifier, Record 39, which latter will be kept as heretofore, and the balance thereon compared with that on Record 64 at least semi-monthly.

Form of Record No. 64.

Returns on Form 122.			Returns on Form 237		Balance of proof gallons.	When and by whom examined.	
Date.	No. of proof gallons.	Initials of gauger.	Date.	No. of proof gallons.		Date.	Name of officer.
1.	2.	3.	4.	5.	6.	7.	8.

Collectors will exercise such supervision over the issue of stamps for rectified spirits as to be constantly advised as to the regularity of the action of the gaugers in this regard.

GAUGING, MARKING AND STAMPING SPIRITS AFTER RECTIFICATION.

Under the authority conferred in section 66, act of August 28, 1894, it is prescribed that, until otherwise provided, all casks or packages containing 5 wine gallons of spirits or more, filled for shipment, sale, or delivery on the premises of duly qualified rectifiers shall be gauged, marked, and stamped by United States gaugers. Accordingly, spirits subjected to any of the processes of rectification must be put up in casks, inspected, gauged, and stamped by a United States gauger, who will observe the requirements in this particular, as set forth under the heading "Reports of gauge at rectifiers' after rectification" on page 101 herein.

Even in case of sweetened spirits under the rule on page 103 herein, the gauger who gauges such spirits after rectification will, except at houses where the use of the scales is not required in any case, determine the gross weight of the package and mark the same on the bung stave of the barrel, preceding the other marks required by regulation to be placed thereon.

In addition to attaching the stamp for rectified spirits and canceling the same, the gauger will cut upon the bung

stave the result of the inspection in the manner directed herein under the head of "Gauging and marking spirits in warehouse upon request of distiller," and mark upon the head of each cask with a stencil plate, in durable ink, his name and office, the date of inspection, the particular name of such spirits as known to the trade, the proof, the name and place of business of the rectifier, and the serial number of the stamp for rectified spirits affixed thereto.

(a) Marking and stamping sweetened spirits whose proof is known.

Where a rectifier manufactures and puts up spirits entitled under the regulations to be regarded as "Apparent proof" or "No proof," the gauger in addition to marking the apparent proof on the barrel, preceded by the letters "A. P.," or the "0" indicating "No proof," will also mark on the head of the package, by cutting or burning, the actual proof as stated by the rectifier, preceded by the letters "Act. P.," and will cut the wine gallons and actual proof gallons on the bung stave. The letters "Act." will be written on the stamp before the words "proof gallons," and the actual proof gallons will be entered in the appropriate space. No entry indicating that the spirits are "Apparent proof" or "No proof" will be made on the stamp. If a change of package is subsequently made, the new stamp issued to cover the same must show the actual proof as stated on the slip taken from the original stamp.

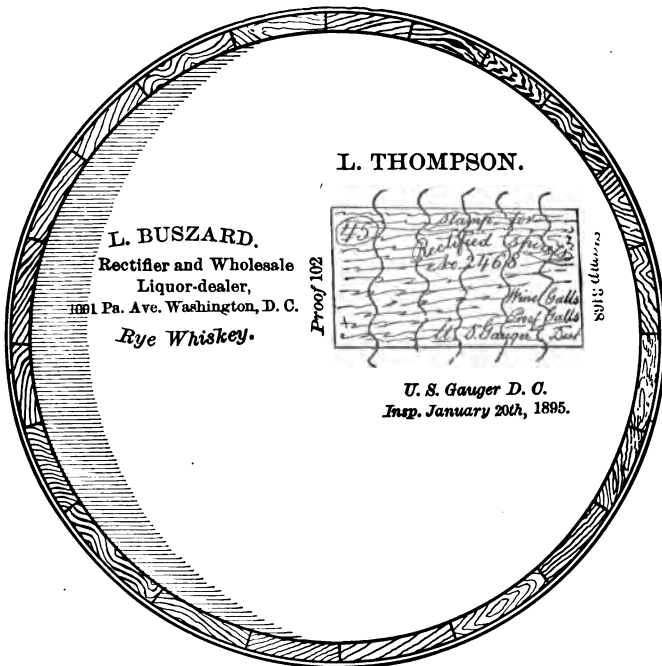
(b) Marking and stamping sweetened spirits whose proof is not known.

Where sweetened spirits whose proof is not known are gauged after rectification, the stamps to cover the same will be issued for the wine gallons only and the marks will be made and the stamps will be modified as follows: In case of "Apparent proof" spirits the apparent proof will be marked on the head of the cask preceded by the letters

"A. P." and the wine gallons only will be cut on the bung stave. The letter "A" will be written on the stamp before the words "Proof gallons," and the apparent proof gallons will be entered in the appropriate space. In case of "No proof" spirits, the gauger will cut a cipher ("0") at the place on the head of the barrel where the proof should appear. The wine gallons will be entered on the stamp in the appropriate space, and the word "No" will be written on the stamp before the words "proof gallons," and the word "gallons" will be stricken out, so that it will read "No proof."

GENERAL ILLUSTRATION OF RECTIFIER'S BRAND.

This mark or brand may be substantially as follows:



So much of the above marks as indicate the name and place of business of the rectifier and the particular name of the spirits as known to the trade may be applied by the rectifier either before or after the casks are filled, in which case, if upon gauging the spirits the gauger finds that the marks thus applied do not correctly represent the facts, he shall cause immediate correction. The above brands or marks will be understood to represent that the package is a rectifier's original package and that the spirits contained therein were rectified, refined, purified, redistilled, or compounded and put up by the party named as a rectifier and at the place stated in such brands or marks.

NOTICE OF INTENTION TO REDUCE PROOF OF DISTILLED SPIRITS, IN THE ORIGINAL PACKAGE, AND RETURN OF GAUGER THEREON.

Form 463 is adapted to all cases where application is made under the regulations for the reduction of distilled spirits contained in the distillers' original packages to a proof not less than 90 per cent., and must be utilized in all such cases.

Where the reduction is to be made at the distillery, or at a general or special bonded warehouse, the notice should be made after the regauge for tax payment and should accompany the Forms 59 and 179 when sent to the collector's office for the purpose of procuring the necessary stamps.

Where the reduction is to be made on the premises of a wholesale liquor dealer, the notice may be made at any convenient time and presented to the collector or deputy collector in charge of the division. The collector or proper deputy collector will fill out and sign the direction to the gauger and transmit the form to the gauger who made the withdrawal gauge, if the goods are to be withdrawn from

distillery warehouse or from general or special bonded warehouse, and in case of goods on the premises of a wholesale liquor dealer to the most available gauger on duty in the vicinity.

The gauger, having witnessed the reduction, performed the regauge thereafter, and marked the packages accordingly in the manner provided by regulation, will make return of the "Contents after reduction" in the columns provided therefor, and will fill out and sign the certificate addressed to the collector of the district at the foot of the form, after which he will transmit the return to the collector with all convenient speed.

REINSPECTION AND MARKING OF SPIRITS AFTER REDUCTION IN THE ORIGINAL PACKAGE AT THE DISTILLERY OR AT A GENERAL OR SPECIAL BONDED WAREHOUSE.

As the quantities of spirits in a package before and after reduction should agree quite exactly in proof gallons, and differ in wine gallons only according to known rules for the increase in volume, it is requisite that the gauge upon withdrawal of spirits to be reduced be made by the weighing beam. The wantage rod should not be used in such case, except that in case of spirits which were gauged for entry into bond by the use of the rod before the weighing system went into effect, and in case of fruit brandy originally gauged by the rod under the regulations, the withdrawal gauge may be performed by the same method as that employed on the original gauge, and the reinspection after the reduction is accomplished may also be made in like manner.

The withdrawal-gauge marks will be cut on the bung stave or stave to the right of the bung stave, as the case may require, in the manner provided by regulations.

The gauging officer on duty at the distillery or general

or special bonded warehouse who gauged the spirits for withdrawal must be present and witness the process of reduction, and when the same is finished will again take the proof of the spirits and the gross weight of the package and, with the marked tare, find the new wine gallons and new proof gallons. He will then stencil upon such portion of the stamp head of the cask as shall not interfere with or in any manner obscure the other marks, brands, and stamps required to be affixed and already affixed thereto, his name and title, and between the name and title there shall be stenciled the words and letters following, for which he shall leave sufficient space: "Proof reduced to —, G. W. —, W. G. —, P. G. —." In the blanks he will cut or burn legibly and durably the figures denoting the new proof, gross weight and wine gallons, and the proof gallons, so that the brand will appear, for example, thus:

R. E. WILBUR,
Proof reduced to 90,
G. W., 423, W. G. 43.63,
P. G. 39.27,
U. S. Gauger,
1st Dist. Ill.

In case there should not be room enough on the stamp head to affix the said marks without obscuring the marks and stamps thereon, but not otherwise, the same may be applied to the other head.

REINSPECTION AND MARKING OF SPIRITS AFTER REDUC- TION IN THE ORIGINAL PACKAGE ON PREMISES OF WHOLESALE LIQUOR DEALER.

The gauger, when the reduction has been accomplished, will take the proof of the spirits and determine the contents of each package by the method which was employed when

the same was regauged for withdrawal on payment of tax. If such regauge was by weighing, he will take the gross weight of the package and with the marked tare, increased by any addition to which the package may be entitled on account of soakage occurring in the interval between the withdrawal gauge and the time of reduction, determine the present tare; or, if the dealer so requests, the gauger will ascertain the actual tare in accordance with the regulations concerning the tare of spirit packages. From the gross weight and tare the gauger will determine the net weight and from the net weight and proof he will by reference to the tables determine the present wine gallons and proof gallons, which latter will of course agree substantially with the proof gallons contents before reduction. In a case where the withdrawal regauge was performed by the use of the rod, the gauger will employ that method in making reinspection of the contents after reduction and make report thereof, and mark the packages accordingly.

Upon completion of the reinspection after reduction the gauger who performs the same will stencil upon such portion of the stamp head of the cask as shall not interfere with or in any manner obscure the marks, brands, and stamps required to be affixed and already affixed thereto, his name and title, and between the name and title there shall be stenciled the letters following, in a case where the reinspection is by weighing, for which he shall leave sufficient space, "G. W. ———, W. G. ———, P. G. ———;" and in case the reinspection is by the rod, the following: "W. ———, C. V. ———, W. G. ———, P. G. ———." In the blanks he will cut or burn legibly and durably the figures denoting the gross weight, wine gallons, and proof gallons after reduction, or, the wantage, correction of volume, if any, and wine gallons, and proof gallons after reduction, as the case may require. He will also stencil in convenient proximity to the marks above specified a state-

ment of the proof to which the spirits are reduced, followed by the name of the dealer on whose premises the reduction is made, and the date, so that the brand will appear, for example, thus:

R. E. WILBUR,
G. W. 423, W. G. 43.63, P. G. 39.27,
U. S. Gauger,
1st Dist. Ill.,
Proof reduced to 90,
By John Blank, W. L. D.,
Aug. 15, 1899.

In case there should not be room enough on the stamp head to affix the said marks without obscuring the marks and stamps thereon, but not otherwise, the same may be applied to the other head.

COPIES OF REPORTS TO BE FURNISHED TO THE PARTY FOR WHOM GAUGING IS DONE.

In all cases where gaugers perform official gauging they will hand a copy of their official report, when so desired, to the party for whom such gauging is done.

GAUGERS' BILLS.

Gaugers will render their bills for fees and expenses monthly, on Form 150, revised (see instructions on pages 4-9 herein), and any failure to fully comply with the instructions found on said form in making out the bill may cause delay in its settlement.

GAUGERS' TICKLER.

Form 109 is intended solely for the use of gaugers, to transcribe from Form 59 the daily statement required for their monthly accounts—Form 150.

The tickler should neither be forwarded to the collector nor to this office.

REPORT OF WEIGHING BEAMS, INSTRUMENTS, AND LOCKS.

All internal-revenue gaugers, storekeepers, and store-keeper gaugers to whom Government weighing beams and appliances, hydrometers, locks, seals, and Gaugers' Manuals are intrusted will report to the collector such property, on Form 289, at the end of each month, as well as upon retirement from the service.

Such report will embrace in the proper spaces the exact number of the articles enumerated in the hands of the officer on the first of the month as shown by the previous report, the correct number received during the month, and the number actually on hand at the end of the month.

If any losses of such articles have occurred during the month, such losses must be fully and satisfactorily explained on this form in the space provided for that purpose.

Report on Form 289 will be forwarded to the collector by the officer, with his monthly voucher for pay on Form 107, 107½, or 150, as the case may be, and such pay account will not receive approval until the report is properly rendered as above and all the specified articles satisfactorily accounted for thereon.

In case of an officer retiring from the service, in addition to submitting with his final pay account a report on Form 289, he will be required to file with the collector a receipt showing that all Government weighing beams and appliances, hydrometers, and Gaugers' Manuals in his possession have been actually delivered to the deputy collector or other proper officer.

Collectors will hold officers to a rigid accountability in this matter and decline to approve the pay account of any officer failing to duly account for Government instruments in his possession on Form 289 or to turn the same over to the proper officer on retiring from the service.

REPORT OF STAMPS USED.

Section 3314, Revised Statutes, as amended, requires each ganger to make daily report to the collector of stamps used and for whom used.

This report will be made on Form 118, and is to be sent to this office only when specially directed.

GAUGER'S INVENTORY OF STAMPS REMAINING ON HAND.

Gaugers are required at the close of the last business day of each month to inventory all stamps remaining in their possession.

This inventory will be made in duplicate on Form 178, and in compliance with the instructions on the back of the form. Both copies of the inventory will be immediately forwarded to the collector.

USE OF STAMPS FOR DISTILLED SPIRITS.

Stamps for distilled spirits have been prepared and are now in use as follows:

Distillery warehouse stamps, to be used on all original packages of distilled spirits produced at registered grain and molasses distilleries. (Sec. 3287, R. S.)

Special-bonded warehouse stamps and rewarehousing stamps, to be used on original packages of brandy deposited in special-bonded warehouses under the acts of March 3, 1877, and October 18, 1888. (Secs. 3 and 5, act of March 3, 1877.)

General-bonded warehouse stamps for removal of distilled spirits, made from materials other than fruit, from a distillery warehouse to a general-bonded warehouse, and general-bonded warehouse retransfer stamps for removal of spirits from a general-bonded warehouse to another general-bonded warehouse. (Secs. 53 and 55, act of August 28, 1894.)

Export stamps to be used on packages of spirits withdrawn from warehouse for exportation in bond. (Sec. 3330, R. S.)

Transfer stamps for grape brandy to be used in fortifying wines. (Sec. 45, act of October 1, 1890.)

Tax-paid stamps of denominations from 10 gallons to 130 gallons, to be used on original packages of spirits of all kinds. (Sec. 3295, R. S.)

Stamps for rectified spirits, to be used only on packages containing rectified spirits, subjected to the process of rectification as defined by section 3244, Revised Statutes. (Sec. 3320, R. S.)

Wholesale liquor-dealers' stamps to be used upon packages filled from other packages by wholesale liquor dealers. (Legislative and appropriation act of August 15, 1876; also act of July 16, 1892.)

Stamps for imported spirits, to be used on packages of imported distilled spirits filled for shipment, sale, or delivery on the premises of any wholesale liquor dealer. (Sec. 11, act of March 1, 1879.)

These stamps are engraved and bound in book form, the books of tax-paid stamps containing 150 stamps each; rectified-spirit stamps, 100 each; wholesale liquor-dealers' stamps and stamps for imported spirits, 300 each; distillery warehouse stamps, exportation stamps, special stamps for warehousing and rewarehousing brandy, 400 each; general-bonded warehouse and general-bonded warehouse re-transfer stamps, 200 each.

The tax-paid stamps are for 10, 20, 30, 40, 50, 60, 70, 80, 90, 100, 110, 120, and 130 gallons, with nine coupons attached, each coupon representing 1 gallon, and also nine coupons representing one-tenth of one gallon each.

Rectifiers' and wholesale liquor-dealers' stamps and the stamps for imported spirits, are for 5, 10, 20, 30, 40, 50, 60, 70, 80, 90, 100, 110, 120, and 130 gallons, with four coupons,

representing 1 gallon each, attached to the 5-gallon stamp, and nine coupons, representing 1 gallon each, attached to stamps of all other denominations.

All tax-paid, rectifiers', wholesale liquor-dealers' and export stamps, stamps for imported spirits, and for transfer of grape brandy are issued with a slip of paper affixed to the back of each stamp.

All spirits are required to be drawn into casks or packages containing not less than ten wine gallons each, to be gauged, proved, and marked, and, except as to fruit brandy, to be deposited in the distillery warehouse and to have the distillery-warehouse stamp affixed to each cask. Before being withdrawn from warehouse the tax-paid, the general-bonded warehouse, or the export stamp must also be affixed, and said stamps must remain upon such casks or packages until the spirits therein are emptied, drawn off, or exported. When emptied or drawn off, the warehouse and tax-paid stamps, with the marks and brands, must be effaced and destroyed, as required by section 3324, Revised Statutes.

The original casks or packages of a distiller, after removal from distillery warehouse, must therefore bear the distillery-warehouse and tax-paid, or warehouse and export, or warehouse and general-bonded warehouse stamps, except when alcohol has been withdrawn for scientific purposes, or any spirits for use of the United States, free of tax, as provided in sections 3297 and 3464, United States Revised Statutes.

The absence of these stamps is evidence that the tax was not paid, or that there has been a change of package, and the cask in such latter case, if containing five or more gallons wine measure, must bear the rectifiers' or the wholesale liquor-dealers' stamp, as the case may be, and be marked as hereinafter provided.

All spirits produced by distillers of apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or

prunes, exclusively, are required to be drawn into casks of not less than ten wine gallons capacity, and to be retained at the designated place of deposit at the distillery until the tax is paid thereon and the tax-paid stamp is attached thereto, except when removed in bond from the place of manufacture to a special-bonded warehouse without payment of tax, under the provisions of the acts of March 3, 1877, and October 18, 1888, or, as to grape brandy, except when so removed for use in the fortification of pure sweet wine under the act of October 1, 1890.

The marks, brands, and stamps must be effaced and obliterated on emptying, as in the case of other distillers' packages.

Under the provisions of section 3320, Revised Statutes, as amended, every package of rectified spirits, filled for shipment, sale, or delivery, on the premises of any authorized rectifier, must be gauged, inspected, marked, and branded as hereinafter provided, and have affixed thereto the stamp for rectified spirits.

It must be understood, however, that the term rectified spirits is here used in its legal and not in the ordinary commercial signification of the term. Any person who purchases tax-paid spirits and redistills or compounds the same, or who purifies or refines such spirits by any process, is a rectifier as defined by law; and the spirits so redistilled, compounded, refined, or purified are rectified spirits, and must bear the stamps for rectified spirits. The term rectifier, as used in these regulations, includes every person who treats distilled spirits or wines by any of the processes the using of which would constitute him a rectifier as defined by section 3244, United States Revised Statutes.

The use of the wholesale liquor dealers' stamp upon original packages of rectified spirits put up by a rectifier is improper and must not be allowed. Where, however, there has been a constructive change of package by the removal

of all of the rectifier's marks and stamps, the package may then be covered by a wholesale liquor dealer's stamp, as provided. The term rectified spirits must not be limited to its old commercial sense, but must be construed to cover all spirits included in the statute definition.

USE OF COUPONS ON STAMPS FOR RECTIFIED SPIRITS.

In using the coupons on rectifiers' stamps, the same rule will be followed in the treatment of fractional parts of gallons as heretofore observed; that is, if the fraction is less than .50 it is dropped, and if .50 or above it is called the unit above. Thus, if a cask contains 42.46 gallons, a 40-gallon stamp and two coupons will be used, and 42.46 written in the body of the stamp. If the fraction were .52, three coupons would be used and 42.52 written in the stamp. In case a cask contains five or more wine gallons, and less than five proof gallons, a five-gallon stamp without coupons will be used, and the number of proof gallons written in the body of the stamp.

STAMPS INTRUSTED TO GAUGERS.

Section 3314, Revised Statutes, as amended, authorizes collectors to intrust to gaugers books of stamps relating to distilled spirits, other than tax-paid stamps, whenever they may deem it necessary to do so, and they may require such gaugers to give security to return or account for all such stamps. Where such books are so intrusted to a gauger, he will be required to keep the same continuously in his immediate possession, and when not in actual use the book must be deposited in a safe and secure place, under lock and key, to which no one shall have access at any time except himself.

Such gauger must make a daily report to the collector, on Form 118, of all such stamps used by him, and for whom used.

When all the stamps contained in any book shall have been issued the collector will return the book, with all the marginal stubs therein, to this office, all the blanks in such stubs being filled, so that a perfect record of the use of the stamps detached therefrom may be preserved.

The stubs must in no case be removed from any of the books, and all unused coupons must remain attached to the marginal stubs. No coupon will be of any value when detached from the stamp or stub.

GAUGER'S CERTIFICATE OF EXAMINATION OF STUBS.

Gaugers are required to attach to each stub book of other than tax-paid stamps returned by them a certificate on Form 334, properly signed, and pasted on the inside of the cover next to the binding, to the effect that all the stubs from which stamps have been taken by them—indicating the stamps by serial numbers—have been personally examined, and that the blanks in the same are all properly filled according to law and regulations.

RESPONSIBILITY FOR ISSUING AND AFFIXING STAMPS.

Officers who are responsible for the control of stamps for distilled spirits should be extremely careful in their issues, so as not to make themselves accessory to fraud by enabling dishonest persons to place upon the market illicit spirits under cover of genuine stamps. No stamp should be issued for or affixed to any package of distilled spirits until the officer responsible therefor is satisfied that all provisions of the law relating to the same have been complied with, and that the stamp correctly represents the character of the contents. The attention of all officers having control of stamps for distilled spirits, or who are directly or indirectly connected with the affixing of the same upon packages, is called to the provisions of section

3316, Revised Statutes, which impose very heavy penalties upon revenue officers who shall issue stamps to any person, who shall affix or cancel stamps in any place or in any manner, other than as provided by law or regulations. In view of these provisions, it behooves United States internal-revenue gaugers to know that parties for whom they stamp casks or packages are authorized to have them stamped, and that the stamp affixed and canceled by them is the one provided by law for the special spirits contained in the cask or package to which it is attached, and that it correctly represents the kind, strength, and volume of such spirits.

ALL PACKAGES CONTAINING FIVE OR MORE GALLONS OF SPIRITS TO BEAR STAMPS.

Under the present system every package containing 5 gallons or more of distilled spirits lawfully upon the market must bear a stamp or stamps of one of the classes herein described.

The absence of any stamp or brand required by law from any package of spirits containing 5 gallons or more works a forfeiture of the package and contents. (See sec. 3289, R. S.)

STAMPS, AND ACCOMPANYING BRANDS, ON PACKAGES OF DISTILLED SPIRITS MUST BE OPEN TO INSPECTION.

The stamps, marks, and brands required by law and regulations to be applied to casks and packages of distilled spirits are designed to bear witness to the legality of the spirits which they cover, and they must not be obscured in any manner, or covered by incasing the vessel bearing the same in another, but must at all times be in such condition as to admit of ready examination by revenue officers.

(For more specific instructions as to use of stamps, see regulations under that head in Series 7, No. 7, revised.)

WHOLESALE LIQUOR DEALERS.

Under the provisions of the legislative, executive, and judicial appropriation act approved August 15, 1876, the services of gaugers at wholesale liquor dealers' establishments, for the purpose of gauging, marking, and stamping wholesale liquor dealers' packages, are not now required, except when special instructions to that effect are issued.

Under the provisions of section 3323, Revised Statutes, as amended by the legislative, executive, and judicial appropriation act of June 16, 1892, wholesale liquor dealers are required to mark, brand, and stamp packages containing five wine gallons or more of distilled spirits filled on their premises.

Instructions concerning their duties as to marking and stamping such packages, and upon change of package by them, will be found in Series 7, No. 7, revised.

RETAIL LIQUOR DEALERS.

Retail liquor dealers are only authorized to sell in quantities less than five gallons, and no reinspection or stamping of the package of spirits so sold by them is required.

The spirits which they purchase in packages of five or more wine gallons must be properly stamped, marked, or branded, and remain in the original casks or packages until drawn off for sale in retail packages.

There being no provision for stamping spirits on the premises of retail liquor dealers, they are not permitted to reduce the proof of spirits by the addition of water or otherwise.

A change of package of spirits to prevent leakage, or for other cause, can be made by a retail liquor dealer in such manner as to protect the spirits from detention or leakage only by transferring the same to vessels containing less than five wine gallons each.

A retail liquor dealer can not legally sell several packages of the same kind of spirits at the same time, each containing less than five wine gallons, but which contain in the aggregate more than five gallons.

AFFIXING, CANCELLATION AND COVERING OF STAMPS.

By virtue of section 3322, Revised Statutes, it is hereby prescribed that the affixing, cancellation, and covering of stamps, including export stamps, placed on casks or other packages containing distilled spirits, shall be done in the following manner, viz:

Affixing.—The affixing of stamps, other than wholesale liquor dealers' and fruit distillers', will be done by the gauger, and, when at a distillery, in the presence of the storekeeper.

In attaching the stamps care will be taken to see that the portion of the surface of the head of the cask or package where the stamp is to be placed is clean and smooth and free from paint, oil, or any substance which would have a tendency to cause the stamp to crack or peel off; and that the paste or glue furnished is of the best quality, strong, and well mixed, and every way suitable for attaching the stamp to the wood. Transparent varnish, or any other adhesive material which will cause the stamp to stick securely and permanently, may be used for that purpose.

In affixing stamps other than those having a slip of paper attached to the back, one tack will be carefully driven in each corner of the stamp, one in the center, and one in the center of each side, making seven tacks in all.

When attaching the stamps a portion of which is required to be cut out when the casks to which they are attached are emptied, eight tacks will be used for each stamp, as follows: One to be driven in each of the four corners, one in each side near the middle, and two near the center above and below the portion to be cut out.

The tacks will be carefully selected, and none but those having well-set heads will be used, the size to be governed by the thickness of the head of the package to be stamped. A five-gallon keg will not, of course, bear so large and long a tack as a forty-gallon cask.

The head of the cask to which the stamps and accompanying marks and brands are affixed is termed the "stamp head," and the head to be used for this purpose is the one to which the rod is applied in determining the head diameter. When both heads are measured, either may be taken as the stamp head.

For instructions to be observed in affixing stamps to spirit packages the heads of which are in three parts, see page 45 herein.

No marks, brands, caution notices, or other devices whatsoever will be permitted on the "stamp head" which will in any manner cover, obscure, or interfere with the stamps, marks, and brands required to be affixed by law and regulations, which latter must all be put on the stamp head, leaving the other head to be used by the owner.

(See instructions as to "TRADE-MARKS AND CAUTION NOTICES" on page 134.)

Cancellation.—The stamp having been affixed, it must immediately be canceled. For this purpose the gauger will use a stencil plate of brass or copper, in which will be cut not less than five fine parallel waved lines, long enough to extend not less than three-quarters of an inch beyond each side of the stamp, on the wood of the cask; and the name of the gauger must be cut on one end of the plate, and his title, viz, "U. S. gauger," and district on the other end, perpendicular to the lines. This plate must be imprinted, with black, durable coloring material, over and across the stamp, as indicated, and the stencil plate will be so set as to bring the five parallel waved lines across the stamp at such points as will least obscure the reading, and the coloring

material will be so applied with the brush as to make these lines distinct, without blotting or spreading over the stamp. The stencil plates, with the edges of the cuttings of the lines, letters, and figures, will be kept clean, and the coloring material will be carefully examined to see that it is of a quality which will flow readily without spreading and will make a distinct and durable mark.

Covering.—The stamp having been affixed and canceled, it must be immediately covered with a coating of transparent varnish. No varnish will be used which is not transparent, or which is oily enough to affect in the least the paste on the stamp.

Parties for whom spirits are gauged are required to furnish all the help needed to handle the cask or package; to furnish the paste or glue, tacks, varnish, paint or coloring material, brushes, stencils, branding irons, vessels, and every necessary facility for the preparation of the cask or package to be put upon the market, except the instruments for weighing and gauging the spirits. The above requirement as to supplying "stencils" is not to be construed as applying to the gauger's canceling stencil, bearing his name, title, and district, as this must be provided by the gauger and kept continually in his possession. The gauger being authorized to require all this, and to receive from the Government his fee for the work performed, he is in turn held responsible that when the cask or package leaves his hands the legal preparation for marketing is every way complete.

Stamps may be tacked and varnished by a person other than the gauger, under the direct personal supervision of the gauger.

UNOFFICIAL OCCUPATIONS OF INTERNAL-REVENUE GAUGERS.

Gaugers are prohibited by section 3168, Revised Statutes, under penalty of dismissal from office and a heavy fine,

from being or becoming interested, directly or indirectly, in the manufacture of tobacco, snuff, or cigars, or in the production, rectification, or redistillation of distilled spirits, or in the production of fermented liquors.

Gaugers will not be permitted to be, or to become, interested, directly or indirectly, in the purchase or sale of distilled spirits or fermented liquors.

Any gauger found to be so interested will be recommended for summary dismissal from office.

With the consent of collectors, gaugers are permitted to engage in any business, except as above, including gauging other than that performed in their official capacity, provided that such business or gauging does not in the least interfere with the efficient discharge of their official duties.

In the performance of commercial gauging, however, the prescribed United States standard instruments must be used, and the regulations governing official gauging in the ascertainment of the volume and proof of distilled spirits must be strictly observed.

Where it can be done without interfering with the proper discharge of their official duties, internal revenue gaugers, in addition to performing unofficial gauging as above, may furnish additional copies of, or extracts from, their official reports on Forms 59 and 237 only, and only upon a written request from the person desiring the same. Such applications should state the number of packages to be gauged or reported, and whether an actual gauge is desired or only an extra copy of the gauger's official report, and all such applications must be filed in the collector's office at the end of each month by the gauger.

The extra copies of reports so furnished must correspond exactly as to serial numbers of packages and stamps, proof, contents, etc., of each package with the official report of the gauger.

For his services for such unofficial gauging, and for extra copies of his official reports, the gauger may be allowed to collect from the owner of the spirits a sum not exceeding in any case 8 cents a package for each package of spirits actually gauged, or 3 cents for each package embraced in the copy of the report furnished.

At the end of the month the gauger must file with the collector a report showing the names of the persons from whom such fees were collected, and the exact amount received from each during the month.

In making reports of unofficial gauging, or the extra copies of reports of official gauging herein contemplated, the blank forms furnished by the Department should not be used, and such copies are additional to the one copy of each official report which the gauger is required by regulations to furnish to the person for whom the gauging is done without charge. Reports of unofficial gauging must not be signed by gaugers in their official capacity.

COMPENSATION OF GAUGERS WHO REINSPECT SPIRITS AFTER REDUCTION IN THE ORIGINAL PACKAGE.

Where the proof of spirits contained in the original package is reduced under the regulations, inasmuch as the reduction is not obligatory upon the distiller or owner, but is a privilege granted wholly for his benefit, and available at his option upon condition that no expense shall accrue to the Government therefrom, and as the further gauge rendered necessary thereby will add materially to the labors of the gauging officer, the compensation of the latter for such additional labor must be paid by the person at whose instance the reduction is had.

The gauger or storekeeper and gauger will therefore be allowed to collect from such person a sum not exceeding 10 cents a package for such packages not exceeding 20 in

number as may be gauged by him in one day, and 5 cents for each package in excess of 20 so gauged in one day.

At the end of the month the gauger must file with the collector a report showing the name of each person for whom gauging after reduction was performed by him, the number of packages reduced and gauged in each case, the exact amount received from each person, and the total amount received for such service during the month.

GENERAL INSTRUCTIONS TO INTERNAL-REVENUE GAUGERS.

Section 3324 of the Revised Statutes requires, at the time of emptying of any cask or package containing distilled spirits, the effacement and obliteration of any mark, brand, or stamp placed on the cask or package in conformity to law.

Before proceeding to gauge casks or packages when filled for entry into distillery warehouse, or to determine the proof of their contents, gaugers will require the removal or obliteration of all marks or brands on the casks or packages indicating dimensions, volume or proof, whether the same shall have been made by a Government gauger, a commercial gauger, or by any other person.

Gaugers will not permit distillers, or other persons, to alter or change the volume or proof of the spirits in casks or packages after they commence to gauge the same; nor are gaugers permitted to gauge packages while empty; nor to determine the proof of spirits before the same are placed in casks or packages, and turned over to the gauger for the official gauging and stamping.

In gauging and weighing distilled spirits, gaugers will confine themselves to finding the true volume and proof of the spirits contained in the packages after being filled; to putting the required marks and stamps upon the packages; to making out the required reports; to the proper super-

vision and custody of the cistern room; and to seeing that the packages gauged and weighed by them are deposited in the distillery bonded warehouse, in charge of the store-keeper.

Gaugers are not permitted to fill casks, or adjust wantage, or proof.

Gaugers will carefully examine the make and condition of each cask gauged by them, and any departure from the usual form and style will be made the subject of strict inquiry. Such variation may be found in the undue thickness of the bung stave, or a projection in opposite staves beneath the bung, or an oval shape, making a greater diameter in the transverse to the bung diameter than the bung diameter.

Gaugers will not be permitted to make any greater allowance for the thickness of the heads of casks gauged by them than the allowance made by the combination gauging rod (three-fourths of an inch) unless specially authorized; and when so authorized they will make frequent examination of the heads, by boring or otherwise, in order to determine as to their actual thickness. In all instances where a greater allowance is made for the thickness of the heads than the allowance made by the standard gauging rod, the gauger will mark on the heads of the casks, in a legible manner, the words, "*Head — inch thick,*" inserting in the blank the actual thickness of the head, in inches and tenths.

In taking the length of 20-gallon packages or less, an addition of one-half inch to the caliper measurement will be made, unless the gauger knows that such packages have heads of at least three fourths of an inch in thickness. Thus, if the caliper shows 19.4 inches the length will be called 19.9 inches.

Gaugers inspecting and weighing spirits drawn from receiving cisterns, rectifying vats, or tanks, or from any large

vessel into smaller ones, will determine the proof of the spirit in each cask into which it is drawn, and in no instance will they mark the average proof of the spirits found in the large vessel upon the small vessel.

Gaugers are strictly prohibited from cutting or marking the wine gallons, proof, or proof gallons upon any cask or package when empty. They are also forbidden to cut or mark the proof or contents upon any cask when filled until they have determined the same by the use of the United States standard instruments. They are specially enjoined to keep their instruments in good condition, and to carefully note any variations in the indications, and to report to their collector at once any suspicion of inaccuracy. Any discrepancy in the gauge or proof of spirits shipped from the place of original gauge which can not be satisfactorily accounted for is taken as evidence of fraud, and renders the package liable to seizure.

Gaugers are especially directed to *personally* gauge the packages, and determine the volume and the true per cent of proof of their contents. They will also with their own hands put upon each cask or package gauged by them all the marks, brands, and stamps required by law and regulations, and see that in all respects each cask or package is in a condition to be put upon the market without being subjected to detention or seizure. Under no circumstances will gaugers be permitted to delegate these duties to an assistant. So much of the distiller's special brand, however, as is permitted to be put upon the casks prior to being filled at the cisterns, may be cut or burned and the particular name of the spirits, as known to the trade, may be marked or branded, and the stamps tacked and varnished by another person. In case of spirits put up by a rectifier, the particular name of the spirits, as well as the name and place of business of the rectifier, may be marked or branded by the rectifier.

The performance of these duties, however, will be under the direct personal supervision of the gauger, who will be held responsible for the accuracy and correctness of the duties thus performed.

Section 3290, United States Revised Statutes, prohibits gaugers from employing any owner, agent, or superintendent of any distillery or distillery warehouse, or any rectifier or wholesale liquor dealer, or any person in their service, "to use his brands, or to discharge any of the duties imposed upon him by law," and imposes severe penalties for such dereliction of duty.

Attention must be given not only to place all the marks, brands, and stamps required upon each package, but to have the marks, brands, and the wording of the stamp legible.

In all cases where spirits are inspected and gauged the number of wine and proof gallons must be cut upon the hung stave, except that when casks containing any spirits of exactly 100 per cent proof are inspected the cutting of the wine gallons and of the proof upon the package may be regarded as the cutting of the proof gallons, inasmuch as the true number of wine gallons and of proof gallons will be expressed by the same figures. It will likewise be unnecessary in such instances to repeat the same figures in the proof gallons column on gaugers' returns, and accordingly they may be omitted, and in lieu thereof the words "Same as wine gallons" may be written in the proof-gallons column on the several returns.

Gaugers are required to exercise special care in gauging and weighing spirits, in order that no more of the spirits may be spilled than can possibly be avoided; and in all cases they will return the spirits used in the test cup, or remaining in the thief, to the same cask from whence they were taken.

Any wastage of spirits occurring in gauging and proving

which can not be avoided, such as drippings from the gauging rod in ascertaining the bung diameter, from the wantage rod in determining the wantage, or from the test cup in finding the proof of the spirits, will not be noted nor considered in determining the quantity gauged.

In filling up stamps for distilled spirits gaugers will use one of the kinds of ink prescribed for such purpose by this office.

Section 3292, Revised Statutes, provides that "every gauger who makes any false or fraudulent inspection, gauging, or proof shall pay a penalty of one thousand dollars, and be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than three months nor more than three years."

Gaugers should familiarize themselves with the several clauses of section 3169, Revised Statutes, and especially with the ninth, which imposes a severe penalty upon any revenue officer or agent who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the United States under any revenue law, fails to report in writing such knowledge or information to his next superior officer and to the Commissioner of Internal Revenue.

The gauger will make frequent examinations of the rectifier's books, with a view of satisfying himself that all the packages emptied in the establishment have been properly reported to the collector.

When two or more gaugers are assigned to duty at one place, each must take a portion of the work, and perform the entire gauging, proving, branding, marking, and stamping of each cask or package to which his canceling stencil is applied.

Gaugers are made the custodians of the receiving rooms at distilleries, and are held responsible for the safekeeping of the spirits run into the receiving cisterns until drawn

off and delivered in proper manner into the custody of the storekeeper at the distillery-bonded warehouse, so far as any loss may be reasonably guarded against, and under no circumstances will they intrust the key to the lock on the door of the receiving room to any person other than the collector of the district; and they are enjoined not to admit any person into the receiving room except in their presence.

Gaugers and "storekeepers and gaugers" are especially directed to have all points about the distillery premises under their control secured as required in the regulations (Series '7, No. 7, revised), and under all circumstances to keep locked all points requiring locks, except when present at that particular place.

They are also strictly prohibited from intrusting locks, keys, or seals in their charge to any person other than an internal-revenue officer entitled to receive the same, and under no circumstances will they permit locks to remain open, whether hanging by the shackle or otherwise.

Gaugers should make themselves thoroughly conversant with the regulations governing the marking, branding, and stamping of the several kinds of packages of distilled spirits in order that they may intelligently discharge the duty thus enjoined upon them.

TRADE-MARKS AND CAUTION NOTICES.

Section 17 of the act of February 8, 1875 (section 3316a, Int. Rev. Compilation), provides "That if any person shall affix, or cause to be affixed, to or upon any cask or package containing, or intended to contain, distilled spirits, any imitation stamp or other engraved, printed, stamped, or photographed label, device, or token, whether the same be designed as a trade-mark, caution notice, caution, or otherwise, and which shall be in the similitude or likeness of, or shall have the resemblance or general appearance of, any internal-revenue stamp required by law to be affixed

to or upon any cask or package containing distilled spirits, he shall, for each offense, be liable to a penalty of one hundred dollars, and, on conviction, shall be fined not more than one thousand dollars, and imprisoned not more than three years, and the cask or package with its contents shall be forfeited to the United States." With reference to this provision of law gaugers are informed that they are prohibited from applying their canceling plate to any caution notice, trade-mark, or similar device which may be attached to casks or packages containing distilled spirits.

COMPLIANCE WITH THESE REGULATIONS ENJOINED.

Collectors will furnish internal-revenue gaugers and storekeepers and gaugers with a copy of these regulations and instructions, and any neglect or failure to comply with the same on their part will be deemed sufficient cause for immediate dismissal from office.

The regulations herein, so far as pertaining to the duties of a gauger, will be observed by all gauging officers.

REGULATIONS INCONSISTENT HEREWITH REVOKED.

All regulations and instructions heretofore published inconsistent with these regulations are revoked from this date.

G. W. WILSON,
Commissioner.



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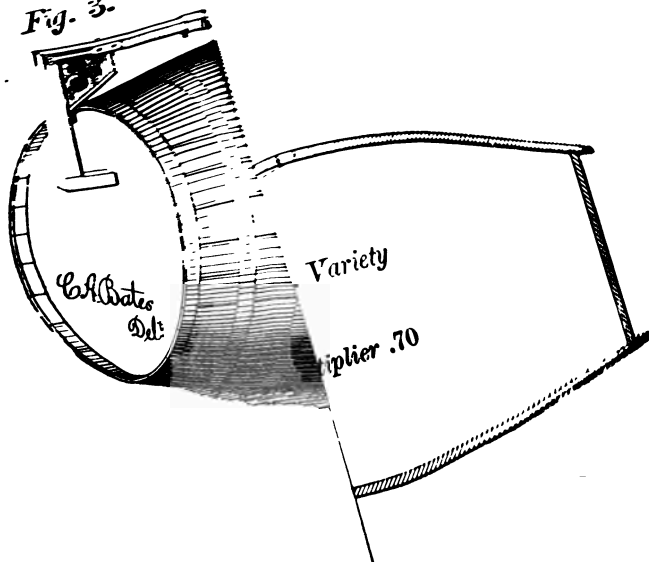
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Fig. 3.



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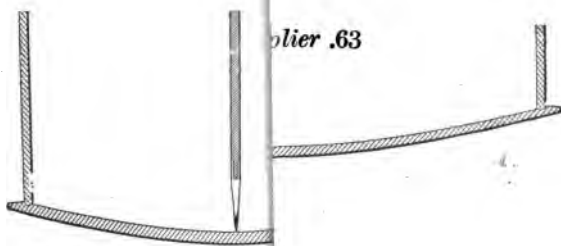
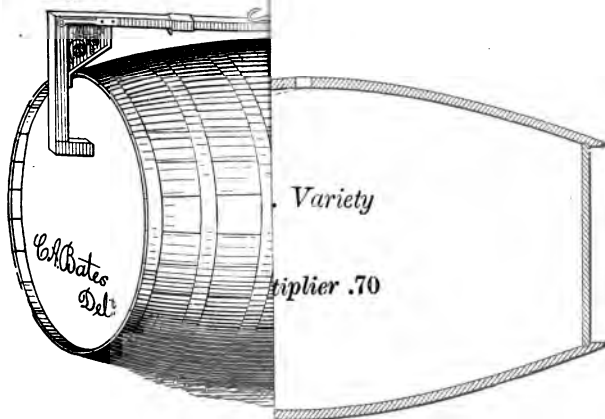
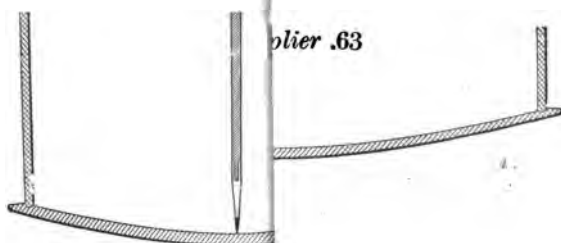


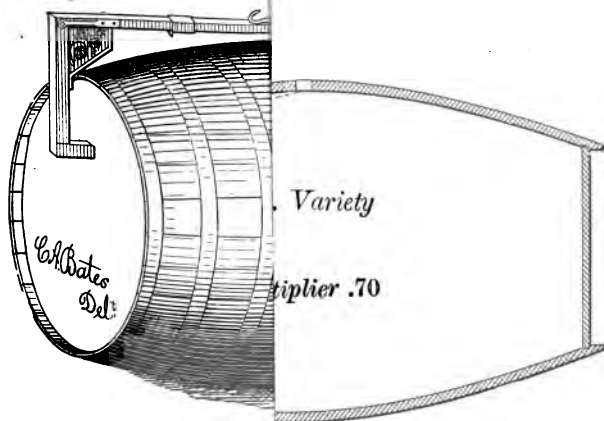
Fig. 3.





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Fig. 3.



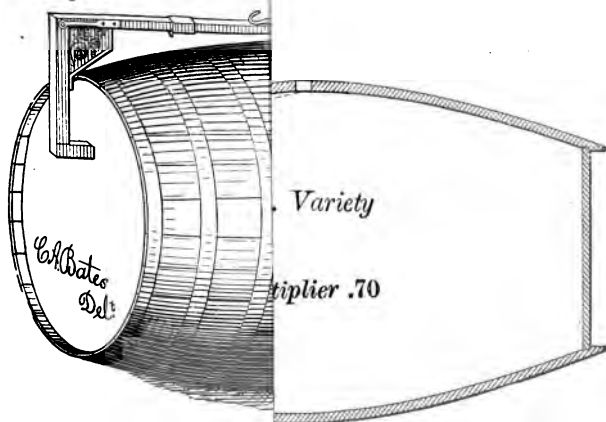
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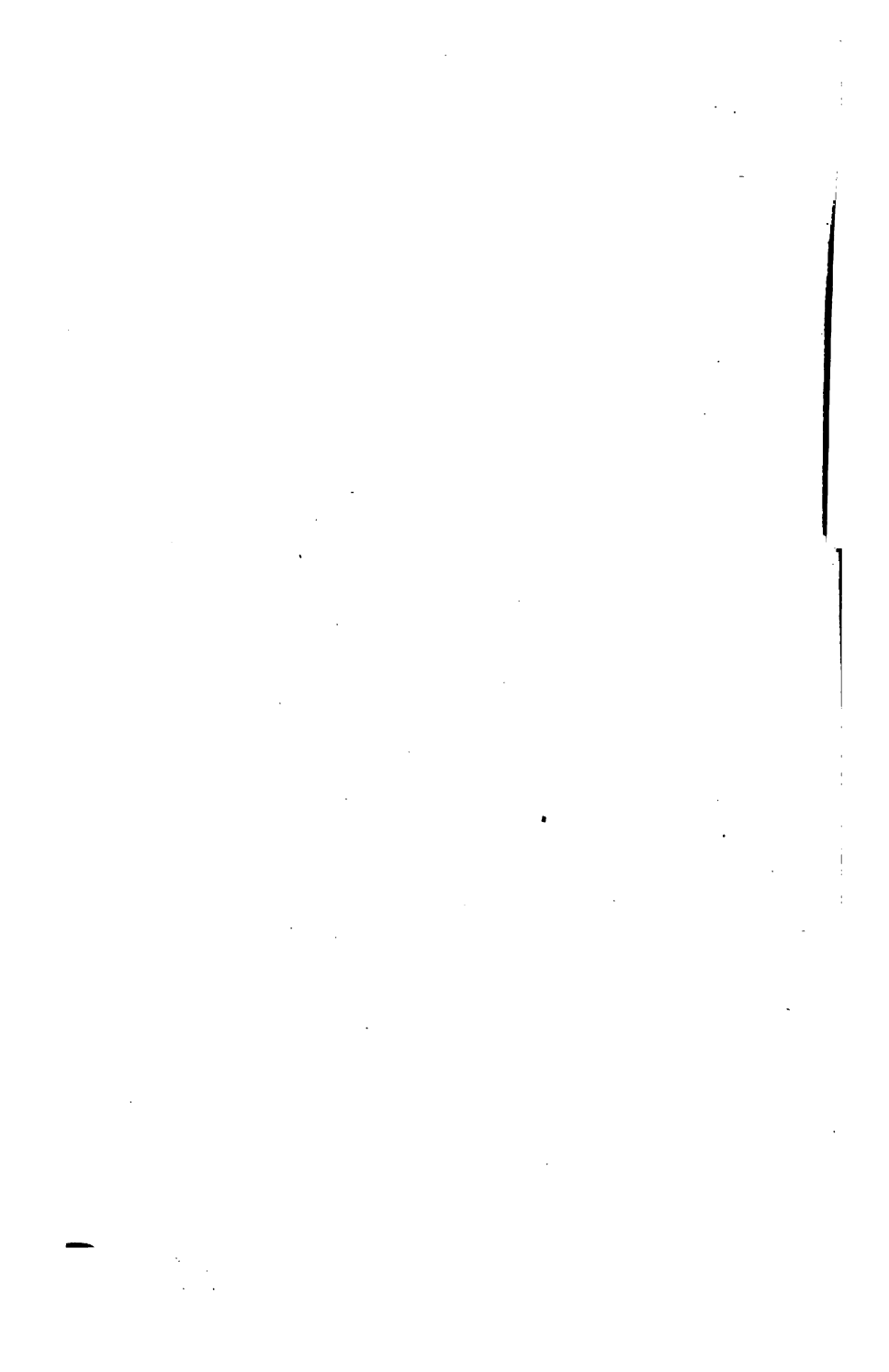
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Fig. 3.





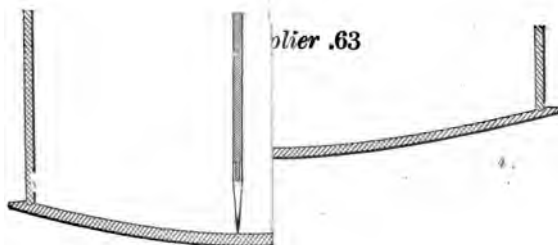


Fig. 3.

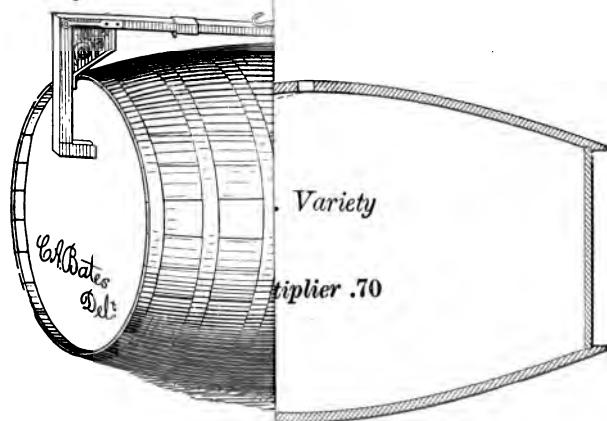


TABLE No. 1.
FOR FINDING THE CAPACITY IN WINE-GALLONS.

THE LENGTH AND MEAN DIAMETER OF A CASK OR PACKAGE HAVING BEEN FOUND, OPPOSITE THE FORMER, ON THE LEFT-HAND MARGIN, AND BENEATH THE LATTER, ON THE UPPER MARGIN, WILL BE FOUND THE CAPACITY IN WINE-GALLONS.

In computing this table the following rule has been observed:

The square of the mean diameter of the cask, in inches and tenths of inches, is multiplied by the decimal .0034, and this product by the length of the cask.

In the final product, any fraction less than .25 is dropped; if .25 or any intermediate fraction to and including .75, it is called one-half gallon; if above .75 to the unit, it is called a whole gallon.

[Sample page from Table No. 1, Gaugers' Manual.]

Lengths.	26. MEAN DIAMETERS.									
	26.0	.1	.2	.3	.4	.5	.6	.7	.8	.9
25.0.....	34	34½	34½	35	35½	35½	36	36½	37	37
.1.....	34	34½	35	35	35½	36	36	36½	37	37½
.2.....	34½	34½	35	35½	35½	36	36½	36½	37	37½
.3.....	34½	35	35	35½	36	36	36½	37	37	37½
.4.....	34½	35	35	35½	36	36½	36½	37	37½	37½
.5.....	34½	35	35½	35½	36	36½	37	37	37½	38
.6.....	35	35	35½	36	36	36½	37	37½	37½	38
.7.....	35	35½	35½	36	36½	36½	37	37½	38	38
.8.....	35	35½	36	36	36½	37	37	37½	38	38½
.9.....	35	35½	36	36½	36½	37	37½	37½	38	38½
26.0.....	35½	35½	36	36½	37	37	37½	38	38	38½
.1.....	35½	36	36	36½	37	37½	37½	38	38½	39
.2.....	35½	36	36½	36½	37	37½	38	38	38½	39
.3.....	36	36	36½	37	37	37½	38	38½	38½	39
.4.....	36	36½	36½	37	37½	37½	38	38½	39	39
.5.....	36	36½	37	37	37½	38	38	38½	39	39½
.6.....	36	36½	37	37½	37½	38	38½	39	39	39½
.7.....	36½	36½	37	37½	38	38	38½	39	39½	39½
.8.....	36½	37	37	37½	38	38½	38½	39	39½	40
.9.....	36½	37	37½	37½	38	38½	39	39	39½	40
27.0.....	36½	37	37½	38	38	38½	39	39½	39½	40
.1.....	37	37	37½	38	38½	38½	39	39½	40	40
.2.....	37	37½	37½	38	38½	39	39	39½	40	40½
.3.....	37	37½	38	38½	38½	39	39½	40	40	40½
.4.....	37½	37½	38	38½	39	39	39½	40	40½	40½
.5.....	37½	38	38	38½	39	39½	39½	40	40½	41
.6.....	37½	38	38½	38½	39	39½	40	40	40½	41
.7.....	37½	38	38½	39	39	39½	40	40½	40½	41
.8.....	38	38	38½	39	39½	39½	40	40½	41	41½
.9.....	38	38½	38½	39	39½	40	40½	40½	41	41½
28.0.....	38	38½	39	39	39½	40	40½	41	41	41½
.1.....	38	38½	39	39½	40	40	40½	41	41½	41½
.2.....	38½	38½	39	39½	40	40½	40½	41	41½	42
.3.....	38½	39	39½	39½	40	40½	41	41	41½	42
.4.....	38½	39	39½	40	40	40½	41	41½	42	42
.5.....	39	39	39½	40	40½	40½	41	41½	42	42½
.6.....	39	39½	39½	40	40½	41	41½	41½	42	42½
.7.....	39	39½	40	40	40½	41	41½	42	42	42½
.8.....	39	39½	40	40½	41	41	41½	42	42½	43
.9.....	39½	39½	40	40½	41	41½	41½	42	42½	43

TABLE No. 3.

CORRECTION OF VOLUME.

The apparent wine-gallons contents of a cask, or package, and the per centum correction of volume having been found, opposite the former, in the left-hand margin of the table, and beneath the latter, in the upper margin, will be found—in gallons and halves of gallons—the quantity to be subtracted from the apparent contents, if the temperature of the spirits is above 60° Fah., or to be added if the temperature of the spirits is below 60° Fah.

Thus if, after deducting the wantage, a cask is found to contain 42 gallons of spirits, having an indication of 107, at temperature 74°, the correction, as shown by Table No: 5, is "0.7 sub." By looking opposite 42, and beneath 0.7, it will be seen that " $\frac{1}{2}$ " gallon is to be subtracted from the 42 gallons for correction of volume. In computing this table, the rule given on page 30, for the treatment of fractions has been followed.

Add when the spirits are below 60° Fah.; subtract when above 60°.

Apparent contents.	0-3	0-4	0-5	0-6	0-7	0-8	0-9	1-0	1-1	1-2	1-3	1-4	1-5	1-6	1-7
32.....	0	0	0	0	0	+	+	+	+	+	+	+	+	+	+
32½.....	0	0	0	0	0	+	+	+	+	+	+	+	+	+	+
33.....	0	0	0	0	0	+	+	+	+	+	+	+	+	+	+
33½.....	0	0	0	0	0	+	+	+	+	+	+	+	+	+	+
34.....	0	0	0	0	0	+	+	+	+	+	+	+	+	+	+
34½.....	0	0	0	0	0	+	+	+	+	+	+	+	+	+	+
35.....	0	0	0	0	0	+	+	+	+	+	+	+	+	+	+
35½.....	0	0	0	0	0	+	+	+	+	+	+	+	+	+	+
36.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
36½.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
37.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
37½.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
38.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
38½.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
39.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
39½.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
40.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
40½.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
41.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
41½.....	0	0	0	0	+	+	+	+	+	+	+	+	+	+	+
42.....	0	0	0	+	+	+	+	+	+	+	+	+	+	+	+
42½.....	0	0	0	+	+	+	+	+	+	+	+	+	+	+	+
43.....	0	0	0	+	+	+	+	+	+	+	+	+	+	+	+
43½.....	0	0	0	+	+	+	+	+	+	+	+	+	+	+	+
44.....	0	0	0	+	+	+	+	+	+	+	+	+	+	+	+
44½.....	0	0	0	+	+	+	+	+	+	+	+	+	+	1	1
45.....	0	0	0	+	+	+	+	+	+	+	+	+	+	1	1
45½.....	0	0	0	+	+	+	+	+	+	+	+	+	+	1	1
46.....	0	0	0	+	+	+	+	+	+	+	+	+	+	1	1
46½.....	0	0	0	+	+	+	+	+	+	+	+	+	+	1	1
47.....	0	0	0	+	+	+	+	+	+	+	+	+	+	1	1
47½.....	0	0	0	+	+	+	+	+	+	+	+	+	+	1	1
48.....	0	0	0	+	+	+	+	+	+	+	+	+	+	1	1
48½.....	0	0	0	+	+	+	+	+	+	+	+	+	+	1	1
49.....	0	0	0	+	+	+	+	+	+	+	+	+	+	1	1
49½.....	0	0	0	+	+	+	+	+	+	+	+	+	+	1	1
50.....	0	0	+	+	+	+	+	+	+	+	+	+	+	1	1
50½.....	0	0	+	+	+	+	+	+	+	+	+	+	+	1	1
51.....	0	0	+	+	+	+	+	+	+	+	+	+	+	1	1
51½.....	0	0	+	+	+	+	+	+	+	+	+	+	+	1	1
52.....	0	0	+	+	+	+	+	+	+	+	+	+	+	1	1
52½.....	0	0	+	+	+	+	+	+	+	+	+	+	+	1	1
53.....	0	0	+	+	+	+	+	+	+	+	+	+	+	1	1
53½.....	0	0	+	+	+	+	+	+	+	+	+	+	+	1	1

TABLE No. 4.

FOR FINDING THE PROOF-GALLONS.

The wine-gallons and the true per cent. having been found, beneath the first, on the upper margin, and opposite the last, on the left-hand margin, will be found the proof-gallons.

In computing the following table the fraction of five thousandths (.005) is dropped. Thus, $32\frac{1}{2}$ wine-gallons multiplied by 115 proof, equals 37.375 proof-gallons, called 37.37.

[Sample page from Table No. 4, Gaugers' Manual.]

True per cent. of proof.	WINE-GALLONS.							
	41	41½	42	42½	43	43½	44	44½
86...	35.26	35.69	36.12	36.55	36.98	37.41	37.84	38.27
87...	35.67	36.10	36.54	36.97	37.41	37.84	38.28	38.71
88...	36.08	36.52	36.96	37.40	37.84	38.28	38.72	39.16
89...	36.49	36.93	37.38	37.82	38.27	38.71	39.16	39.60
90...	36.90	37.35	37.80	38.25	38.70	39.15	39.60	40.05
91...	37.31	37.76	38.22	38.67	39.13	39.58	40.04	40.49
92...	37.72	38.18	38.64	39.10	39.56	40.02	40.48	40.94
93...	38.13	38.59	39.06	39.52	39.99	40.45	40.92	41.38
94...	38.54	39.01	39.48	39.95	40.42	40.89	41.36	41.83
95...	38.95	39.42	39.90	40.37	40.85	41.32	41.80	42.27
96...	39.36	39.84	40.32	40.80	41.28	41.76	42.24	42.72
97...	39.77	40.25	40.74	41.22	41.71	42.19	42.68	43.16
98...	40.18	40.67	41.16	41.65	42.14	42.63	43.12	43.61
99...	40.59	41.08	41.58	42.07	42.57	43.06	43.56	44.05
100...	41.00	41.50	42.00	42.50	43.00	43.50	44.00	44.50
101...	41.41	41.91	42.42	42.92	43.43	43.93	44.44	44.94
102...	41.82	42.33	42.84	43.35	43.86	44.37	44.88	45.39
103...	42.23	42.74	43.26	43.77	44.29	44.80	45.32	45.83
104...	42.64	43.16	43.68	44.20	44.72	45.24	45.76	46.28
105...	43.05	43.57	44.10	44.62	45.15	45.67	46.20	46.72
106...	43.46	43.99	44.52	45.05	45.58	46.11	46.64	47.17
107...	43.87	44.40	44.94	45.47	46.01	46.54	47.08	47.61
108...	44.28	44.82	45.36	45.90	46.44	46.98	47.52	48.06
109...	44.69	45.23	45.78	46.32	46.87	47.41	47.96	48.50
110...	45.10	45.65	46.20	46.75	47.30	47.85	48.40	48.95
111...	45.51	46.06	46.62	47.17	47.73	48.28	48.84	49.39
112...	45.92	46.48	47.04	47.60	48.16	48.72	49.28	49.84
113...	46.33	46.89	47.46	48.02	48.59	49.15	49.72	50.28
114...	46.74	47.31	47.88	48.45	49.02	49.59	50.16	50.73
115...	47.15	47.72	48.30	48.87	49.45	50.02	50.60	51.17
116...	47.56	48.14	48.72	49.30	49.88	50.46	51.04	51.62
117...	47.97	48.55	49.14	49.72	50.31	50.89	51.48	52.06
118...	48.38	48.97	49.56	50.15	50.74	51.33	51.92	52.51
119...	48.79	49.38	49.98	50.57	51.17	51.76	52.36	52.95
120...	49.20	49.80	50.40	51.00	51.60	52.20	52.80	53.40
121...	49.61	50.21	50.82	51.42	52.03	52.63	53.24	53.84
122...	50.02	50.63	51.24	51.85	52.46	53.07	53.68	54.29
123...	50.43	51.04	51.66	52.27	52.89	53.50	54.12	54.73
124...	50.84	51.46	52.08	52.70	53.32	53.94	54.56	55.18
125...	51.25	51.87	52.50	53.12	53.75	54.37	55.00	55.62
126...	51.66	52.29	52.92	53.55	54.18	54.81	55.44	56.07
127...	52.07	52.70	53.34	53.97	54.61	55.24	55.88	56.51
128...	52.48	53.12	53.76	54.40	55.04	55.68	56.32	56.96
129...	52.89	53.53	54.18	54.82	55.47	56.11	56.76	57.40
130...	53.30	53.95	54.60	55.25	55.90	56.55	57.20	57.85
131...	53.71	54.36	55.02	55.67	56.33	56.98	57.64	58.29

EXPLANATION OF TABLE No. 5,
AND DIRECTIONS FOR ITS USE.

TRUE PER CENT.

“Proof-spirit shall be held and taken to be that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at sixty degrees Fahrenheit” referred to water at its maximum density as unity. Proof-spirit has, at 60° Fahr., a specific gravity of 0.93353, 100 parts by volume of the same consisting of 50 parts of absolute alcohol and 53.71 parts of water. The difference of the sum of the parts of alcohol and water, and the resulting 100 parts of proof-spirit, is due to the contraction which takes place when alcohol and water combine.

The hydrometers furnished to the gaugers are so graduated as to indicate the number of parts by volume of proof-spirit equivalent to 100 parts of the liquor *at the standard temperature of 60°*

Fahr.; thus they read 0 for water, 100 for proof-spirit, and 200 for absolute alcohol.

It is seldom, however, that the liquor is inspected at 60° Fahr.; and as its density varies with the temperature a correction is necessary for a temperature differing from 60°, the hydrometer giving too low an indication for temperatures below 60, and too high for those above. This correction, applied to the indication of the hydrometer, gives the *true per cent.*, or what the reading of the hydrometer would be were the liquor at 60°.

Table 5 has been prepared accordingly, and exhibits the true per cents by volume of proof-spirit for such indications of the hydrometer at temperatures between 0° and 100° Fahr., as are likely to occur in practice. The left-hand column, headed "Indication," contains the reading of the hydrometer, and on the same horizontal line, in the body of the table, in the "Temperature" column indicated by the thermometer, is found the corrected reading or true per cent.

The table is computed for tenths of a per cent.; but in practice only the nearest whole number of a per cent. need be used, excepting when large quantities are proved at one operation, in which case the decimal must be retained; otherwise,

in reporting true per cents, if the decimal is 5 or less, drop it; if it is 6 or over, add a unit. Thus, page 148, column 23°, indication 143, the true per cent., 155.5, is called 155. Same page and column, indication 142, the true per cent., 154.6, is called 155.

Examples.—The hydrometer reads 130, the thermometer 29°; on page 149, in the temperature column 29°, and opposite indication 130, we find 141, which is the true per cent. of proof-spirit in the liquor. This is the same as 41 *over proof*, according to the ordinary way of speaking.

Suppose the hydrometer reads 150 and the thermometer 85°; on page 151, in temperature column 85°, and against indication 150, we again find 141 for the true per cent.

It may happen that the hydrometer indicates the strength as under proof when it is really over, and *vice versa*.

Examples.—The hydrometer reads 89, the thermometer 29°. We find the true per cent. 102, or 2 *over proof*.

The hydrometer reads 103, the thermometer 86°. We find the true per cent. to be 92, or 8 *under proof*.

VOLUMES.

The last column on each page of Table No. 5 shows the correction required to reduce one hundred gallons, measured at any temperature, to its volume at the standard temperature, 60° Fahr. Each number in this column applies to all the true per cents on the same line and page with it.

As the volumes contract with a decrease and expand with an increase of temperature, below 60° the correction is to be added, and above 60° to be subtracted.

Examples.—Suppose the cask was gauged at the time it was inspected, and that at 28° it contained 121.4 gallons, while the hydrometer read 135. For temperature 28°, and opposite indication 135 (page 149), we find the true per cent. 146, and the correction to volume 1.5, “*add*”

Gallons gauged, - - - - -	121.4
1 per cent., - - - - -	+ 1.2
5 per cent., - - - - -	+ .6

Gallons at 60° Fahr., - 123.2

Suppose that at 85° it contained 124.8 gallons, while hydrometer reads 155. For temper-

ature 85°, and opposite indication 155, we find the true per cent. 146, and correction to volume 1.3, "*subtract*"

Gallons gauged, - - - - -	124.8
1 per cent., - - - - -	— 1.2
3 per cent., - - - - -	— .4

Gallons at 60° Fahr., - 123.2

The above shows that at 60° Fahr., the cask contains 123.2 gallons of spirits of strength 146. In order to find the equivalent number of gallons of proof-spirit multiply 123.2 by 1.46, which may be done thus with the least number of figures:

Multiply by 1, - - - - -	123.2
Multiply by 4, and set back 1 digit, - - -	49.3 [8]
Multiply by 6, and set back 2 digits, - - -	7.3 [92]

179.9 [72]

The result shows a larger volume of proof-spirit than the actual volume of liquor in the cask. This is because the liquor being of strength 141 is *over* proof, and would require the addition of water to reduce it to proof.

[Sample page from Table No. 5, Gaugers' Manual.]

TRUE PER CENT.

Ind. 126 to 150.

Temp. 21° to 25°.

Indication.	TEMPERATURES.					Corr. to vol.
	21°	22°	23°	24°	25°	
126	140.1	139.8	139.4	139.1	138.7	Add 1.7
127	141.0	140.7	140.3	140.0	139.6	1.7
128	142.0	141.7	141.3	141.0	140.6	1.7
129	142.9	142.6	142.2	141.9	141.5	1.8
130	143.9	143.5	143.2	142.8	142.5	1.8
131	144.9	144.5	144.2	143.8	143.5	1.8
132	145.8	145.4	145.1	144.7	144.4	1.8
133	146.8	146.4	146.1	145.7	145.4	1.8
134	147.7	147.3	147.0	146.6	146.3	1.8
135	148.7	148.3	148.0	147.6	147.3	1.8
136	149.6	149.2	148.9	148.5	148.2	1.8
137	150.6	150.2	149.9	149.5	149.2	1.8
138	151.5	151.1	150.8	150.4	150.1	1.8
139	152.4	152.1	151.7	151.4	151.1	1.8
140	153.4	153.0	152.7	152.3	152.0	1.8
141	154.3	154.0	153.6	153.3	153.0	1.8
142	155.3	155.0	154.6	154.3	154.0	1.8
143	156.2	155.9	155.5	155.2	154.9	1.8
144	157.2	156.9	156.5	156.2	155.9	1.8
145	158.1	157.8	157.5	157.2	156.9	1.8
146	159.1	158.8	158.4	158.1	157.8	1.8
147	160.0	159.7	159.4	159.1	158.8	1.8
148	161.0	160.7	160.3	160.0	159.7	1.9
149	161.9	161.6	161.3	161.0	160.7	1.9
150	162.8	162.5	162.2	161.9	161.6	1.9

[Sample page from Table No. 5, Gaugers' Manual.]

TRUE PER CENT.

Ind. 126 to 150.

Temp. 26° to 30°.

Indication.	TEMPERATURES.					Corr. to vol.
	26°	27°	28°	29°	30°	
126	138.3	138.0	137.6	137.3	136.9	1.5
127	139.2	138.9	138.6	138.2	137.9	1.5
128	140.2	139.9	139.5	139.2	138.8	1.5
129	141.2	140.8	140.5	140.1	139.8	1.5
130	142.1	141.8	141.4	141.1	140.7	1.5
131	143.1	142.8	142.4	142.1	141.7	1.5
132	144.1	143.7	143.3	143.0	142.6	1.5
133	145.1	144.7	144.3	144.0	143.6	1.5
134	146.0	145.6	145.3	144.9	144.6	1.5
135	146.9	146.6	146.2	145.9	145.5	1.5
136	147.9	147.5	147.2	146.8	146.5	1.5
137	148.8	148.5	148.1	147.8	147.4	1.5
138	149.8	149.4	149.1	148.7	148.4	1.5
139	150.7	150.4	150.0	149.7	149.3	1.5
140	151.7	151.3	151.0	150.6	150.3	1.5
141	152.7	152.3	152.0	151.6	151.3	1.5
142	153.7	153.3	153.0	152.6	152.3	1.5
143	154.6	154.2	153.9	153.5	153.2	1.5
144	155.6	155.2	154.9	154.5	154.2	1.6
145	156.6	156.2	155.8	155.5	155.1	1.6
146	157.5	157.1	156.8	156.4	156.1	1.6
147	158.5	158.1	157.8	157.4	157.1	1.6
148	159.4	159.0	158.7	158.3	158.0	1.6
149	160.4	160.0	159.7	159.3	159.0	1.6
150	161.3	160.9	160.6	160.2	159.9	1.6

[Sample page from Table No. 5, Gaugers' Manual.]

TRUE PER CENT.

Ind. 101 to 125.

Temp. 76° to 80°.

Indication.	TEMPERATURES.					Corr. to vol.
	76°	77°	78°	79°	80°	
101	94.3	93.8	93.4	92.9	92.5	Subt. 0.9
102	95.3	94.8	94.4	93.9	93.5	0.9
103	96.3	95.9	95.4	95.0	94.6	0.9
104	97.3	96.9	96.4	96.0	95.6	0.9
105	98.4	98.0	97.5	97.1	96.7	0.9
106	99.4	99.0	98.5	98.1	97.7	0.9
107	100.5	100.0	99.6	99.1	98.7	0.9
108	101.5	101.1	100.6	100.2	99.8	0.9
109	102.5	102.1	101.6	101.2	100.8	0.9
110	103.5	103.1	102.7	102.3	101.9	0.9
111	104.5	104.1	103.7	103.3	102.9	0.9
112	105.5	105.1	104.7	104.3	103.9	0.9
113	106.6	106.2	105.7	105.3	104.9	0.9
114	107.6	107.2	106.7	106.3	105.9	0.9
115	108.6	108.2	107.7	107.3	106.9	0.9
116	109.6	109.2	108.7	108.3	107.9	1.0
117	110.6	110.2	109.7	109.3	108.9	1.0
118	111.6	111.2	110.7	110.3	109.9	1.0
119	112.7	112.3	111.8	111.4	111.0	1.0
120	113.7	113.3	112.9	112.5	112.1	1.0
121	114.7	114.3	113.9	113.5	113.1	1.0
122	115.8	115.4	114.9	114.5	114.1	1.0
123	116.8	116.4	116.0	115.6	115.2	1.0
124	117.8	117.4	117.0	116.6	116.2	1.0
125	118.8	118.4	118.0	117.6	117.2	1.0

[Sample page from Table No. 5, Gaugers' Manual.]

TRUE PER CENT.

Ind. 126 to 150.

Temp. 81° to 85°.

Indication.	TEMPERATURES.					Corr. to vol.
	81°	82°	83°	84°	85°	
126	117.8	117.4	117.0	116.6	116.2	Subt.
127	118.8	118.4	118.1	117.7	117.3	1.2
128	119.8	119.4	119.1	118.7	118.3	1.2
129	120.8	120.4	120.1	119.7	119.3	1.2
130	121.8	121.4	121.1	120.7	120.3	1.2
131	122.8	122.4	122.1	121.7	121.3	1.2
132	123.9	123.5	123.1	122.7	122.3	1.3
133	124.9	124.5	124.1	123.7	123.3	1.3
134	126.0	125.6	125.2	124.8	124.4	1.3
135	127.0	126.6	126.2	125.8	125.4	1.3
136	128.1	127.7	127.3	126.9	126.5	1.3
137	129.1	128.7	128.3	127.9	127.5	1.3
138	130.1	129.7	129.4	129.0	128.6	1.3
139	131.1	130.7	130.4	130.0	129.6	1.3
140	132.2	131.8	131.5	131.1	130.7	1.3
141	133.2	132.8	132.5	132.1	131.7	1.3
142	134.3	133.9	133.5	133.1	132.7	1.3
143	135.3	134.9	134.6	134.2	133.8	1.3
144	136.3	135.9	135.6	135.2	134.8	1.3
145	137.3	136.9	136.6	136.2	135.8	1.3
146	138.3	138.0	137.6	137.3	136.9	1.3
147	139.3	139.0	138.6	138.3	137.9	1.3
148	140.4	140.0	139.7	139.3	138.9	1.3
149	141.4	141.1	140.7	140.4	140.0	1.3
150	142.4	142.1	141.7	141.4	141.0	1.3



REGULATIONS
FOR
DETERMINING THE TAXABLE QUANTITY OF
DISTILLED SPIRITS BY WEIGHING.

TREASURY DEPARTMENT,
OFFICE OF THE
COMMISSIONER OF INTERNAL REVENUE,
Washington, January 10, 1906.

Under the provisions of section 3249 of the Revised Statutes of the United States, for the prevention and detection of frauds by distillers of spirits, the Commissioner of Internal Revenue is empowered to prescribe such hydrometers, weighing and gauging instruments, or other means for ascertaining the strength and quantity of spirits subject to tax as he may deem necessary; also to prescribe rules and regulations to secure a uniform and correct system of inspection, weighing, marking, and gauging of spirits.

By virtue of said provisions, and in the exercise of the authority thus conferred, and as a means for the prevention of fraud, as well as of securing greater accuracy, weighing by the use of scales is hereby prescribed for the official determination of the number of gallons of spirits in casks or packages, concurrently with the continued partial use of the gauging rod and wantage rod heretofore prescribed.

United States gaugers, and persons holding commission as "storekeeper-gauger," and on duty as such, will be supplied with weighing beams and appliances, as herein provided, and will thereafter use the same exclusively—except as directed below—for the official determination of the contents of casks or packages of spirits.

USE OF GAUGING AND WANTAGE RODS.

Until otherwise directed, the standard gauging rod and wantage rod may be used by the officers mentioned for ascertaining the wine gallons contents of packages solely as enumerated in the four following paragraphs:

1. On regauging casks or packages of spirits which did not have their weight determined and marked when filled.

2. At all fruit distilleries where the production is so limited as not to require the attendance of a gauger at least twice a week during the season when in operation. (All fruit distilleries producing 10,000 gallons of brandy annually, or above, should be visited by a gauger at least twice a week during the season.)

3. At the establishments of rectifiers rectifying less than 5,000 proof gallons of spirits annually. *Provided, however,* That where the daily attendance of a gauger is required at such establishments the inspection will be by weighing, and where a weighing beam has been put in use at a rectifying house its use will be continued thereat, notwithstanding the fact that the owner may subsequently rectify less than 5,000 proof gallons in any one year.

It is expected that the records of the rectifying business at all houses where the inspection is by the use of the rod will be carefully scrutinized from month to month to determine if at any time the quantity of spirits rectified during any special-tax year exceeds 5,000 gallons, and

whenever that point is reached, collectors will take measures to require the use of scales.

4. For ascertaining the contents of casks or packages of spirits, both when about to be dumped for rectification and after completion of the process of rectification, which contain saccharine matter or other material to such an extent that no indication is shown on the hydrometer stem, or when, although an incorrect indication is shown by the stem, the presence of saccharine matter in large proportions is unmistakably apparent.

Even in case of the goods described in the last paragraph, however, the gauger who gauges spirits after rectification will, except at houses where the use of the scales is not required in any case, as specified in above paragraph numbered 3, determine the gross weight of the package and mark the same on the bung stave of the barrel, preceding the other marks required by regulation to be placed thereon.

WEIGHING BEAM.

Fairbanks' weighing beam has been adopted for use in pursuance of these regulations, and will be procured and used as directed herein.

Accompanying each beam are two poises (one of 8 pounds and one of 16 pounds), a set of barrel hooks, and a counterpoise to the barrel hooks. This combination will be termed a "weighing beam complete." On each side of the beam is a double set of figures, the upper set indicating the reading in pounds of the 8-pound poise—in which case each notch represents one-half pound—and the lower set of figures indicating the reading of the 16-pound poise, each notch on the beam representing, in this instance, 1 pound. Thus, for example, if the larger poise rests in the

“300” notch in the lower row of figures and the small poise in the seventh notch beyond the “50” in the upper scale, the total weight is $300 + 53\frac{1}{2} = 353\frac{1}{2}$ pounds.

It will be found convenient to determine the sum total indicated by both poises if the large poise be allowed to remain continually in a notch indicating a number of pounds divisible by 10, as in the above example.

Thus, where the weight of a barrel and its contents range from, say, 300 to 440 pounds, the large poise can rest continuously in the 300-pound notch, and the addition thereto of the weight indicated by the small poise is thereby facilitated.

PROCUREMENT OF WEIGHING BEAMS, ETC.

Weighing beams, poises, and barrel hooks for use of internal-revenue officers, as directed herein, will be supplied at the expense of the Government, but the means for anchoring and suspending casks when weighed must be provided by parties for whom spirits are inspected.

Collectors are expected to exercise due economy in making requisition for weighing beams and appliances and to refrain from applying for such instruments in excess of present actual requirements of the service, as set forth herein.

Care will be particularly exercised to see that all beams in the district are in actual use prior to making requisition for additional ones.

In making requisition for weighing beams complete, collectors will state the particular place or places at which beams are required and the number of gauging officers assigned to each place.

In the event that several gaugers are on duty at the same distillery or rectifying house it is quite probable

that each one will not require a weighing beam. In all instances, therefore, where requisition is made for more than one weighing beam for use at any distillery or rectifying house, the collector will state in such requisition the number of gaugers on duty thereat, as well as the average number of packages inspected daily at each place. .

Immediately upon receiving weighing beams, etc., the collector will receipt for the same to the Commissioner of Internal Revenue, and state their condition on reception.

The number of "weighing beams complete" received will be taken up as such and duly returned on Forms 152 and 289, and whenever a weighing beam is issued, proper record thereof will be made by the collector on his Record 99. All weighing beams issued since December, 1897, are marked for identification with a serial number on the under side of the thick part or butt end of the beam proper.

Officers having beams in their possession will be held to the same responsibility therefor, and required to duly account for such property, as provided in case of Government hydrometers.

Collectors will hold officers to a rigid accountability in this matter and decline to approve the pay account of any officer failing to duly account for the beam on Form 289 or to turn the same over to the proper officer on retiring from the service.

In all instances where distilleries are permanently suspended, or suspend without spirits in warehouse and with no expectation of resuming operations for a period of three months or upwards, the beams in use thereat should be returned to the collector or to the proper division deputy collector, to be issued for service elsewhere as occasion requires.

EXTRA SETS OF POISES AND BARREL HOOKS.

Should a gauging officer be assigned to more than one place where weighing is required, extra sets of poises and barrel hooks will be supplied for retention at the most important of such places when it is shown that a saving of transportation would thereby be effected.

Extra appliances as above will, however, be furnished for retention only at houses where their use is frequently required.

Collectors making requisition for extra poises and barrel hooks will, therefore, state explicitly the necessity for the same, designating the distillery or rectifying house at which they are to be retained and the probable number of monthly visits which the gauger will be required to make at each.

“Extra sets of appliances,” supplied as above, will be receipted for and duly returned as such in the same manner as weighing beams complete, and gaugers having charge of the same will be held responsible therefor, and expected to see that they are kept in some place where not likely to be subjected to misuse.

USE AND CARE OF WEIGHING BEAMS AND APPLIANCES.

Weighing beams and appliances will be carefully housed in a dry, secure place, where they will not be subjected to rough usage or be liable to rust on account of dampness. At all times when beams are not in use at distilleries they should be locked up, either in the cistern room or in the bonded warehouse, where such places are adapted for the purpose. In using the beams they should be kept as nearly horizontal as possible. In no instance should the cask be raised by using the beams as a lever, as such course

destroys the knife edge of the pivots. The poise should not be moved along the top of the notches on the beam, but should in all cases be raised and placed in the notch. In no instance must the poises be used for other than their intended purpose, nor must foreign matter be permitted to adhere thereto as either course tends to render the same inaccurate.

In case a beam becomes inaccurate for any reason, the collector will report the fact to this office, stating as explicitly as possible the nature and extent of the defect, and will await instructions as to the disposition to be made of the imperfect beam.

USE OF SCALES OTHER THAN THE PRESCRIBED WEIGHING BEAM.

If parties for whom distilled spirits are inspected elect to furnish their own scales for the use of the United States gauger, that course may be pursued, provided the scales so furnished are correct, in good condition, of sufficient capacity, and found to be accurate by actual test made by the gauger in each instance before using. This permission includes the use of platform scales as well as other forms of weighing apparatus which conform to the foregoing requirements.

EXAMINATION OF WEIGHING BEAM.

Before proceeding to weigh, on any occasion, the officer will carefully examine the weighing beam to be assured that the same is in good condition. Care will be particularly exercised to see that the beam is properly adjusted and that it balances perfectly with the barrel hooks and

counterpoise attached. The accuracy of the beam will also be tested each day by weighing the 16-pound poise by the use of the 8-pound poise.

READING OF SCALE.

Pains will be taken at all times to note the correct reading of the scale to the half pound, and, in case of doubt as to which notch shall be read, the cask will be allowed to preponderate—that is, the notch denoting the lesser weight will be read.

EXAMINATION OF CASKS BEFORE WEIGHING.

Officers are required to examine each cask or package before weighing the same empty, and will not inspect any package which is not thoroughly dry, or which contains or has on its exterior any substance which will prevent the correct ascertainment of the tare of the cask.

THE WEIGHING SYSTEM.

WEIGHING CASKS OF SPIRITS ON ENTRY INTO DISTILLERY WAREHOUSE.

The weight of the empty cask will be determined immediately preceding the filling of the same in all cases, and the tare of a number of casks may be ascertained and marked before any are filled, but not exceeding the number which are to be filled before the gauger leaves them. The tare, or weight of the empty cask, will be cut on the bung stave as soon as ascertained.

As soon as the capacity of the cask or package has been ascertained, and the wantage adjusted, as provided herein, the gross weight, also in pounds and half pounds, will be carefully determined.

In case, however, no wantage is desired reweighing for the determination of the gross weight will not be necessary, the same having been found by the weighing performed for the ascertainment of capacity as set forth below.

After the required weighing has been performed and proof determined from the indication and temperature of the spirits by reference to Table No. 5 of the Gaugers' Manual, the wine and proof gallons contents of the cask will be found as directed herein under the head of "Determination of Net Wine Gallons and Proof Gallons."

CAPACITY OF CASKS TO BE DETERMINED BY WEIGHING, AND
MARKED—METHOD OF FINDING CAPACITY DESCRIBED.

The capacity of casks must be ascertained, marked, and reported in all instances when *original* official inspection of spirits is made by weighing. Casks will be filled to the bunghole when weighed for the ascertainment of capacity.

The proof of the spirits in each cask or package must be determined with great care immediately preceding such weighing, and if overflow of spirits occurs during this determination, by reason of the insertion of a pipette or thief into the cask, the same will be replaced prior to weighing for capacity.

The weight of the contents of the full cask having been ascertained, fractions of the resulting wine gallons will be treated as follows in the ascertainment of capacity: Any fraction less than 0.25 will be dropped; if 0.25, or any intermediate fraction to and including 0.75, it will be called one-half gallon; if above 0.75 to the unit, it will be called a whole gallon.

Correction of volume will be applied in inverse order to apparent wine gallons capacity thus determined to arrive at the true capacity of the cask at 60° F.; that is to say,

add to the contents when the temperature of the spirits is above the prescribed standard of 60° F., and subtract when below 60° .

The reason for this will be apparent when it is considered that when a cask is weighed full of spirits, having a temperature of, say, 95° F., the said cask will not be full when the temperature of the spirits declines to 60° (owing to the contraction which occurs by reason of the fall in temperature), although the weight of the spirits will be the same as when weighed at the higher temperature.

This shows that the weighing did not determine the capacity of the cask, but merely its contents at 60° F., and that a certain percentage (shown in the right-hand column of Table No. 5 of the Gaugers' Manual) should be added to or subtracted from the apparent capacity, as the case may be, to show the actual capacity; that is, the number of gallons which the cask will hold when the temperature of the spirits is at 60° .

To illustrate: If a barrel of spirits having an indication of 115 and a temperature of 93 is found, when full, to have a net weight of 348 pounds, the resulting wine gallons at that temperature are found by the table to be 44.75, to be called $44\frac{3}{4}$, under the above rule. The correction of volume is 1.6, and amounts to half a gallon in this instance. (See Table No. 3 in the Gaugers' Manual.)

Applying this correction in inverse order gives the capacity of the cask as 45 gallons. In case the temperature should be below 60° F., the correction of volume should be subtracted.

After the capacity of the cask has been ascertained the distiller will be permitted to adjust the wantage, strict compliance with the regulations in the Gaugers' Manual

as to exact wantage being required, after which the contents of the cask will be determined by weighing.

This adjustment of the wantage and reweighing for the ascertainment of contents will be performed immediately after the capacity has been ascertained, and, whenever practicable, it may be done without previously removing the cask from the scales. In case a cask can not be completely filled, as above indicated, because the distillery cisterns are exhausted, or by reason of any lack of spirits, the contents will be ascertained by weighing as usual, but the capacity thereof must be determined by the use of the gauging rod. All instances of this kind will be explained on the gauger's return by a footnote to the effect that the cask, mentioning its number, was insufficiently filled.

MARKING BUNG STAVE.

The capacity of the cask, determined as above directed, will be cut on the bung stave immediately adjacent to the bunghole and on the side thereof *opposite to the stamp head*.

The remaining results of the weighing, ascertained as above, will be cut upon the bung stave on the side of the bunghole nearest to the stamp head, as follows, and in the order named:

The gross weight, the tare, the net weight, the wine gallons contents, the proof, and the proof gallon contents. In case the cask has been previously used, the letter "R" (signifying reused) will be cut directly before the figures indicating the tare. Fractions of gallons will be retained to two decimal places, and weights will be expressed in pounds and half pounds.

Where the proof is exactly 100 the wine gallons need not be cut on the bung stave.

In all instances the required marks on the bung staves of casks will be cut in legible and durable characters.

The above instructions as to weighing casks of spirits and marking the bung staves thereof will be fully observed in all cases where gaugers are called upon to weigh spirits at the time the same are placed in the casks.

MARKING AND BRANDING HEADS OF CASKS.

The existing regulations in the Gaugers' Manual as to marking, branding, and stamping the heads of casks will be observed in all instances, and in addition thereto it is required that whenever a charred cask is filled for entry into distillery warehouse it shall be the duty of the gauging officer to cut or burn the letter "C" upon the stamp head of such cask just beneath the end of the bung stave.

DETERMINATION OF NET WINE GALLONS AND PROOF GALLONS.

After having determined the net weight and proof of the contents of the cask, its actual wine gallons and proof gallons contents may be found by reference to the sub-joined Table No. 1.

In case, however, the net weight or proof of the contents of the cask should be other than shown in that table, the wine gallons contents may readily be ascertained by reference to Table No. 2 herein.

To the full instructions which immediately precede said table it might be added that the fractional part of a wine gallon represented by a half pound may be determined by removing the decimal point three places to the left in the column of 1,000 pounds, opposite to the indicated per cent of proof, and dividing the number thus changed by 2. Thus 1,000 pounds of spirits of, for example, 98 proof are

found on page 186 to equal 128.2 wine gallons. It follows that 1 pound equals 0.1282 of a gallon, and one-half pound, 0.0641 of a gallon. (See instructions as to Table No. 6 of the Gaugers' Manual herein.)

CORRECTION OF VOLUME.

As the number of net wine gallons at 60° F. is found from the weight and strength of the spirits, no correction of volume is required in the determination of the wine gallons *contents*, by weighing.

For instructions as to application of correction of volume in weighing for capacity, see page 161 herein.

WEIGHING SPIRITS IN WAREHOUSE UPON REQUEST OF DISTILLER.

Whenever a distiller makes due request to have regauged any distilled spirits deposited in distillery warehouse, special bonded warehouse, or general bonded warehouse, as provided in section 50 of the act of August 28, 1894, or in the act of March 3, 1899, as amended by act of January 13, 1903, gauging officers, when so directed by the collector, will make a careful inspection of the spirits embraced in the distiller's request, and cut on the bung stave of each cask, on the side of the bunghole opposite to the stamp head, and in the order named, the gross weight, as then ascertained, in pounds and half pounds, the present weight of the empty cask (reference being had in this connection to the "Schedule of Increase in Tare"), the net weight, the present actual wine gallons thus determined, the proof of the spirits, and the proof gallons resulting therefrom.

(For instructions as to marking the bung stave where the capacity of the package was determined and cut when originally weighed, see page 168, herein.)

In case the contents of the cask were originally determined by the use of the gauging rod, the reinspection will be made in like manner, and the result will be cut on the bung stave, as directed in the Gaugers' Manual.

Where the distiller does not request a regauge before the expiration of the time allowed by law, tax must be collected on the quantity contained in each cask or package as shown by the original gauge.

(For marking and stamping casks of spirits on removal from distillery warehouse to general bonded warehouse, on arrival of spirits at the general bonded warehouse, on removal of spirits from one general bonded warehouse to another, on arrival at the second warehouse, on withdrawal of spirits from a bonded warehouse for exportation, on withdrawal from bonded warehouse for scientific purposes, or for use in the manufacture of sugar from sorghum, or on change of package in distillery warehouse, or in general or special bonded warehouse to prevent leakage, see the Gaugers' Manual and No. 7—Revised.)

WEIGHING SPIRITS ON WITHDRAWAL FROM WAREHOUSE ON PAYMENT OF TAX.

Upon withdrawal of spirits from warehouse the same will be carefully regauged and inspected where they have been previously regauged in warehouse on request of the distiller. The taxes will be collected on the quantity contained in each cask or package, as shown by the original gauge, where the distiller does not request a regauge before the expiration of the time from the date of original entry or gauge allowed therefor by law, or where a larger quantity is found by the final gauge than was shown by the first regauge. In case the spirits have not been regauged in warehouse on request of the distiller, as provided herein, no regauge will be required upon withdrawal from warehouse, unless upon an examination, which the gauger is expected to make, it appears that the spirits have been tampered with, in which case the spirits will be detained in warehouse, a full and complete regauge made, and the facts reported to the collector for instructions. In case a previous regauge has been made on request of the distiller, and the marks then cut on the bung stave on the side of the bunghole opposite the stamp head, as provided herein, the marks showing the result of this second regauge will be cut on the stave to the right of the bung stave on the side of the bunghole nearest the stamp head in the manner directed herein under the head of "Weighing Spirits in Warehouse upon Request of Distiller."

INSPECTION OF SPIRITS IN WAREHOUSE, OR UPON WITHDRAWAL THEREFROM, WHEN IN PACKAGES THE CAPACITY OF WHICH HAS BEEN DETERMINED BY WEIGHING.

Whenever distilled spirits deposited in any distillery warehouse, or general or special bonded warehouse, are

inspected in such warehouse upon the request of the distiller, or upon withdrawal from warehouse, or at such other time as the Commissioner of Internal Revenue may direct, if the original gauge of such spirits were made on or after May 1, 1894, and the capacity of the packages containing the same were ascertained, marked upon the package, and reported as by regulations required, then, in such case, the regauge of such packages may be made as follows:

The gauging officer will determine by the use of the prescribed wantage rod the ullage or wantage, if any, existing in the cask, using the utmost care to ascertain the same with precision. The wantage, if any be found, will then be deducted from the capacity of the cask or package in wine gallons, which was determined when the cask or package was filled, and cut on the bung stave immediately adjacent to the bunghole, and on the side thereof opposite to the stamp head. The true proof of the spirits will then be taken, and to the wine gallons remaining after the deduction of the wantage from the capacity will then be applied the proper correction of volume, if any, for that quantity of spirits, as shown in Table 3, of the Gaugers' Manual. From the net wine gallons will then be found the proof gallons contents.

The several items of the inspection will then be cut upon the bung stave, below the capacity, in the usual order, namely: Wantage, correction of volume, proof, and proof-gallons contents, and will be returned accordingly. In columns 2 and 3 of Form 59 the gauger will enter the words: "Capacity taken as cut on bung stave."

Gauging officers will observe the figures denoting the capacity of the cast with care, to see if the same are clearly and perfectly legible and trustworthy, or if they

have any appearance of having been altered or in any manner tampered with since they were originally cut. Unless these figures are entirely satisfactory, the gauge will be made by reweighing, in the prescribed manner.

The gauge will be made by reweighing, also, whenever the distiller requests that it be so done, or whenever the collector, for any reason, deems such course advisable.

Collectors will order the reinspection to be by weighing at any distillery where it is found that the reinspection by the use of the wantage rod is being used for purposes detrimental to the revenue.

FRUIT BRANDY.

When fruit brandy is first inspected at fruit distilleries where weighing is required, the gauger will pursue the same course as to weighing the spirits and marking the bungstave as directed herein under the heading of "Weighing Casks of Spirits on Entry into Distillery Warehouse."

Upon reinspection of fruit brandy, previously weighed, for removal from special bonded warehouse, the same will be again weighed where a regauge is required, and marks cut on the bung stave in like manner as required upon similar removal from warehouse of grain spirits.

INSPECTION OF SPIRITS BEFORE RECTIFICATION.

Whenever gaugers are called upon to inspect casks of spirits for dumping for rectification, where weighing is required, the casks, with contents previously weighed, will again be carefully weighed in pounds and half pounds, and the proof of the spirits ascertained.

Where the gauger has no assignment other than to the rectifying house where the weighing is performed or when-

ever the spirits are to be immediately dumped for rectification, the present tare will be determined by weighing the package after the same has been emptied. In other instances the present tare, upon inspection of spirits for rectification, will be determined as directed under the heading "Soakage or Absorption," on page 172 herein, and will be deducted from the gross weight as thus found, and the resulting net weight, taken in connection with the present proof, will serve as the basis for the determination of the present contents in wine gallons and proof gallons, which are to be reported under the head of "Return of Spirits Gauged," on Form 122. (See instructions hereinafter under the heading "When Compounding is Performed in the Original Packages.")

INSPECTION OF RECTIFIED SPIRITS.

Whenever an inspection is made of spirits upon completion of the process of rectification at rectifying houses at which spirits are required to be weighed, as indicated, the casks or packages in which the same are to be placed must be carefully weighed, while empty, by the gauger, and the weight, in pounds and half pounds, will be by him immediately and legibly cut on the bung stave on the side of the bunghole nearest the stamp head, observing the rule given on page 163 as to reused casks.

Gaugers assigned to duty at rectifying houses may ascertain and mark the tare of such empty packages as are to be filled before the gauger's next visit to the house, in addition to marking the tare on the packages to be filled and stamped before the gauger leaves them.

In case the tare is thus marked upon packages to be filled during the absence of the gauger, he will, in all such in-

stances, durably cut the tare on the bung stave of the package, and mark with a blue pencil a number on the head thereof, followed by his initials, for identification; and make an entry in his notebook of the said marks. In all cases, before weighing the cask thus marked, after it has been filled, the gauger will compare the marks previously made on the package with the entries in his notebook to see that they correspond, and that no change has been made in this particular.

After the rectified spirits have been placed in the cask the gross weight and proof of the contents will be carefully ascertained. The gross weight thus determined will be legibly cut on the bung stave immediately above the weight of the empty package or cask, and beneath the latter will be durably and legibly cut the following in the order named: The net weight, the actual wine gallons, the proof, and proof-gallons contents.

WHEN COMPOUNDING IS PERFORMED IN THE ORIGINAL
PACKAGES.

Whenever the spirits are not actually emptied for rectification at houses where weighing is required, the compounding being performed in the original package, it will, of course, be impracticable to weigh the empty package at the time of affixing the rectifier's stamps. In such cases, therefore, the rectifier will efface and obliterate the marks on the bung staves of the packages immediately after the spirits have been weighed for rectification and the portions of the stamps have been cut out as required by regulation, leaving the marks and stamps with slips cut out upon the head until the rectification is completed. As soon as the marks have thus been removed from the bung stave,

the gauger who weighed the spirits for rectification will cut thereon, in the proper place, the present tare of the package as then determined and returned on Form 122.

The gauger who weighs such constructively dumped spirits after rectification will cut the gross weight immediately above the tare placed on the bung stave, as above directed, and beneath the latter, in the following order, will be durably and legibly cut the resulting net weight, the actual wine gallons, the proof, and the proof-gallons contents.

SOAKAGE OR ABSORPTION.

Instructions regarding the soakage into or absorption of spirits by wooden packages, with a schedule of the estimated quantities of spirits in pounds taken up by the packages and their consequent gain in weight, will be issued from time to time as heretofore, and the quantities so estimated in said schedules are hereby prescribed for use by gaugers until otherwise ordered, in finding and determining the tare of packages reinspected by them, in cases where it is impracticable to then determine by weighing the exact weight of the empty packages.

Whenever packages of spirits which were weighed when filled are reinspected by weighing, without emptying the package, the tare at such reinspection will be determined as follows:

To the marked tare will be added the gain in weight by soakage estimated in said schedule for packages of that class for the period the package has been filled; and the sum in pounds will be the present tare, and be so marked and reported. If, however, the package had previously been used when filled and then marked "R," as required, the tare thus marked on the cask will be accepted and taken as the tare on reinspection, and so reported.

TAKING ACTUAL TARE.

When, however, reinspection is made in warehouse of any spirits contained in wooden packages, whether treated as indicated in the preceding paragraph or otherwise, the actual increase in tare by reason of soakage, if any, may be determined, and allowance made therefor as follows: Upon request of the distiller of the spirits at least 20 per cent of the casks to be regauged shall be selected arbitrarily by the gauger and the storekeeper of the warehouse, the contents of each package temporarily removed to a separate vessel apart from all other spirits, and the empty casks weighed, to determine the actual increase in their weight by reason of the absorption of spirits, if any has occurred. The distiller will be required to furnish the help necessary to remove the spirits from the casks and return the same thereto, but he will not be permitted to indicate in any manner the particular casks to be thus emptied. The gauger will attend to this matter personally, and also examine each cask, to see that it is thoroughly drained before he determines its weight when empty. The actual tare of each package thus emptied and weighed will be marked upon the package, and returned accordingly. The average of the increase in tare thus determined will be regarded as the increase of each of the remaining packages enumerated in the collector's order, and regauged that day, and will be so marked and reported if the entire inspection for the day, under the order, covers packages of spirits of the same quality, and which were warehoused within a period of ten days of each other. But if the spirits were of different proofs, originally varying more than 10 per cent, or were warehoused (or gauged as to fruit brandy) at periods differing more than ten days, or if the packages containing the spirits are of different sorts, as plain, or charred, or glued, or otherwise treated so as to close the pores of the wood,

the weighing of empty packages must be extended to 20 per cent of each kind or class of spirits as to proof, or date of entry, or gauge, and also to 20 per cent of each class or description of packages, and the averages thus ascertained must be marked and returned as to the unemptied packages of each class or kind of spirits, or of packages, respectively. When the 20 per cent includes any fraction, the fraction will be counted as an additional unit.

For instance, if there are regauged on the same day and under one order 12 packages of whisky three years in warehouse and 8 packages two years in warehouse, the spirits not differing in proof more than 10 per cent and being contained in charred packages, 20 per cent of the 12 packages, that is, 2.40, to be reckoned as 3 packages, must be emptied and weighed, and also 20 per cent of the 8 packages, that is, 1.6, reckoned as 2 packages. The actual increase in tare must in each instance be marked on each barrel emptied, and the average increase of tare of the 3 packages is to be added to the marked original tare of the 9 unemptied packages of the three-year whisky as the present tare of such packages, and the average increase of the 2 packages is to be added to the original tare of the 6 unemptied packages of the two-year whisky as the present tare thereof.

Again, if 29 packages of spirits, thirty-five days in warehouse, in glued barrels, and 21 packages of spirits, three days in warehouse, in plain barrels, the spirits being of like proof, are included in same order of inspection and gauged on same day, 20 per cent of first lot, 5.80, reckoned as 6 barrels, must be emptied and weighed, the actual increase in weight of each added to its original tare, and their average increase added to the original tare of the 23 unemptied packages of that lot, and 20 per cent of the second lot, 4.20, reckoned as 5 barrels, must likewise be

emptied and weighed, and the actual and average increase added to the original tare, as above directed.

The quantity of spirits which may be absorbed by wooden packages which have been previously filled depends in a great measure upon the time the same remained empty prior to the refilling, and accordingly the average of the increase in tare of such casks will not be made, as provided above, unless at least 50 per cent of the casks are selected and weighed empty in accordance with the foregoing provisions.

It will be observed that the provision as to actual tare extends to and includes all kinds of wooden packages not reused, and is subject to the option of the distiller, who may have his packages so inspected upon request. The option must be exercised before the inspection, for after the actual increase in tare has been ascertained it must prevail, and the gauger will not be permitted to mark the schedule loss upon the packages.

Gauging officers who ascertain the actual increase in tare will report such actual increase as to each package emptied and weighed on Form 331, in addition to the report on Form 59, or Form 122 of all packages inspected.

It should be borne in mind, in this connection, that the allowance for loss of spirits while in warehouse, whether by soakage, evaporation, or otherwise, must in no instance exceed that provided in section 50 of the act of August 28, 1894, as amended by the acts of March 3, 1899, and January 13, 1903.

REPORTS.

For instructions as to reports required of gauging officers where spirits are weighed, and for instructions governing such officers generally, see "U. S. Internal-Revenue Gaugers' Manual."

TABLE SHOWING WINE GALLONS AND PROOF GALLONS BY WEIGHT.

The true per cent proof, and the weight, in pounds and half pounds, of the contents of a package of spirits having been determined, the actual contents thereof in wine gallons and proof gallons will be found in Table No. 1 herein, opposite the number of pounds and beneath "Gallons," on the page showing the indicated per cent of proof.

Should the weight or proof of the contents be represented by an unusual figure, and hence not shown in this table, the wine gallons contents may readily be determined by reference to Table No. 2 herein, which is identical with Table No. 6 in the Gaugers' Manual.

Thus, if the contents of a package of spirits are found to weigh, for example, 424½ pounds, and the proof thereof is 101, the wine gallons contents thereof are found to be 54.59.

Following the instructions immediately preceding said Table No. 2, the result is arrived at as follows: The equivalent of one-half pound is found by removing the decimal point in the number representing the quantity contained in 1,000 pounds (128.59) three places to the left (0.12859) and dividing this decimal by 2, giving a result of 0.064295.

	Gallons.
400 pounds equal	51.44
20 pounds equal	2.572
4 pounds equal	.5144
½ pound equals	.064295
424½ pounds equal	54.590695

Or, the result may be arrived at by multiplying the equivalent of 1 pound by the number of pounds. Thus,

$.12859 \times 424.5 = 54.586455$ called, as before, 54.59 gallons, the fractions being carried out at their true value in the latter instance.

Fractions will be retained in the final result to two decimal places, the rule for their treatment being as follows:

A fraction of five-thousandths (0.005) or less will be dropped, and any fraction exceeding a five-thousandth will be called one-hundredth (0.01). Thus, 44.605003 gallons should be treated as 44.61 gallons. In case, however, the number is 44.605000 it should be called 44.60 gallons.

It will be observed in the following table that in some instances there is a discrepancy of one-hundredth of a gallon between the number entered in the proof-gallons column and the result which is reached by multiplying the adjacent wine gallons by the particular per cent of proof given.

This apparent discrepancy is occasioned by the fact that in the computation of the proof gallons, indicated in the table, the wine gallons are taken at their full value, all decimals being retained.

To illustrate: Following the rule given above, 71 pounds of spirits of 174 per cent proof equal 10.1033 wine gallons, called and entered in the table as 10.10 wine gallons.

Multiplying this number of gallons by the proof (174), the product is 17.574 proof gallons, called 17.57 under the rule, instead of 17.58, given in the following table.

In case, however, the full number of wine gallons (10.1033) be multiplied by the proof, the result is 17.579742 proof gallons, called 17.58, being the number indicated in the table.

TABLE NO. 6 OF THE GAUGERS' MANUAL.

For convenience of reference, Table No. 6 of the Gaugers' Manual has been reprinted as Table No. 2 of this work, and will be found useful in arriving at the contents of packages where the net weight or proof, or both, are so unusual as not to be within the range of Table No. 1.

For the information of any officer who may desire to determine by weight the wine gallons of spirits of odd proofs below 50 per cent (which are not shown in Table No. 2), the rule by which said table is computed is given, as follows:

Multiply the weight of 1 gallon of water at 60° F.—taken as 8.3314 pounds avoirdupois—by the specific gravity of the spirits in question, and the product will equal the number of pounds in 1 gallon of the given spirits. Divide a given number of pounds of spirits by the weight of 1 gallon as above determined, and the quotient will be the number of gallons thereof. Thus, for example, if it is desired to determine the number of gallons in 1,000 pounds of spirits of 139 per cent proof, multiply 8.3314 by .89129—the specific gravity of the spirits found by reference to Table No. 7 of the Gaugers' Manual—the product (7.4256935+) divided into 1,000 gives 134.667+ gallons, called 134.67.

PRESENT REGULATIONS CONTINUED IN FORCE.

The instructions contained in the Gaugers' Manual are not superseded by those contained herein, but continue in force so far as is consistent with these regulations.

JOHN W. YERKES,
Commissioner.

TABLE NO. 1,
SHOWING
WINE GALLONS AND PROOF GALLONS BY WEIGHT.



[Sample page from Table No. 1, Gaugers' Weighing Manual.]

WINE AND PROOF GALLONS, BY WEIGHT.**Per cent of proof 101.**

POUNDS.	GALLONS.		POUNDS.	GALLONS.		POUNDS.	GALLONS.	
	Wine.	Proof.		Wine.	Proof.		Wine.	Proof.
257..	33.05	33.38	277..	35.62	35.98	297..	38.19	38.57
257½	33.11	33.44	277½	35.68	36.04	297½	38.26	38.64
258..	33.18	33.51	278..	35.75	36.11	298..	38.32	38.70
258½	33.24	33.57	278½	35.81	36.17	298½	38.38	38.77
259..	33.30	33.64	279..	35.88	36.24	299..	38.45	38.83
259½	33.37	33.70	279½	35.94	36.30	299½	38.51	38.90
260..	33.43	33.77	280..	36.01	36.37	300..	38.58	38.96
260½	33.50	33.83	280½	36.07	36.43	300½	38.64	39.03
261..	33.56	33.90	281..	36.13	36.50	301..	38.71	39.09
261½	33.63	33.96	281½	36.20	36.56	301½	38.77	39.16
262..	33.69	34.03	282..	36.26	36.63	302..	38.83	39.22
262½	33.75	34.09	282½	36.33	36.69	302½	38.90	39.29
263..	33.82	34.16	283..	36.39	36.75	303..	38.96	39.35
263½	33.88	34.22	283½	36.46	36.82	303½	39.03	39.42
264..	33.95	34.29	284..	36.52	36.88	304..	39.09	39.48
264½	34.01	34.35	284½	36.58	36.95	304½	39.16	39.55
265..	34.08	34.42	285..	36.65	37.01	305..	39.22	39.61
265½	34.14	34.48	285½	36.71	37.08	305½	39.28	39.68
266..	34.20	34.55	286..	36.78	37.14	306..	39.35	39.74
266½	34.27	34.61	286½	36.84	37.21	306½	39.41	39.81
267..	34.33	34.68	287..	36.91	37.27	307..	39.48	39.87
267½	34.40	34.74	287½	36.97	37.34	307½	39.54	39.94
268..	34.46	34.81	288..	37.03	37.40	308..	39.61	40.00
268½	34.53	34.87	288½	37.10	37.47	308½	39.67	40.07
269..	34.59	34.94	289..	37.16	37.53	309..	39.73	40.13
269½	34.66	35.00	289½	37.23	37.60	309½	39.80	40.20
270..	34.72	35.07	290..	37.29	37.66	310..	39.86	40.26
270½	34.78	35.13	290½	37.36	37.73	310½	39.93	40.33
271..	34.85	35.20	291..	37.42	37.79	311..	39.99	40.39
271½	34.91	35.26	291½	37.48	37.86	311½	40.06	40.46
272..	34.98	35.33	292..	37.55	37.92	312..	40.12	40.52
272½	35.04	35.39	292½	37.61	37.99	312½	40.18	40.59
273..	35.11	35.46	293..	37.68	38.05	313..	40.25	40.65
273½	35.17	35.52	293½	37.74	38.12	313½	40.31	40.72
274..	35.23	35.59	294..	37.81	38.18	314..	40.38	40.78
274½	35.30	35.65	294½	37.87	38.25	314½	40.44	40.85
275..	35.36	35.72	295..	37.93	38.31	315..	40.51	40.91
275½	35.43	35.78	295½	38.00	38.38	315½	40.57	40.98
276..	35.49	35.85	296..	38.06	38.44	316..	40.63	41.04
276½	35.56	35.91	296½	38.13	38.51	316½	40.70	41.11

[Sample page from Table No. 1, Gaugers' Weighing Manual.]

WINE AND PROOF GALLONS, BY WEIGHT.**Per cent of proof 188.**

POUNDS.	GALLONS.		POUNDS.	GALLONS.		POUNDS.	GALLONS.	
	Wine.	Proof.		Wine.	Proof.		Wine.	Proof.
306..	44.80	84.23	324½.	47.51	89.32	343..	50.22	94.41
306½.	44.87	84.36	325..	47.58	89.46	343½.	50.29	94.55
307..	44.95	84.50	325½.	47.66	89.59	344..	50.37	94.69
307½.	45.02	84.64	326..	47.73	89.73	344½.	50.44	94.82
308..	45.09	84.78	326½.	47.80	89.87	345..	50.51	94.96
308½.	45.17	84.91	327..	47.88	90.01	345½.	50.58	95.10
309..	45.24	85.05	327½.	47.95	90.14	346..	50.66	95.24
309½.	45.31	85.19	328..	48.02	90.28	346½.	50.73	95.37
310..	45.39	85.33	328½.	48.10	90.42	347..	50.80	95.51
310½.	45.46	85.47	329..	48.17	90.56	347½.	50.88	95.65
311..	45.53	85.60	329½.	48.24	90.70	348..	50.95	95.79
311½.	45.61	85.74	330..	48.32	90.83	348½.	51.02	95.92
312..	45.68	85.88	330½.	48.39	90.97	349..	51.10	96.06
312½.	45.75	86.02	331..	48.46	91.11	349½.	51.17	96.20
313..	45.83	86.15	331½.	48.53	91.25	350..	51.24	96.34
313½.	45.90	86.29	332..	48.61	91.38	350½.	51.32	96.48
314..	45.97	86.43	332½.	48.68	91.52	351..	51.39	96.61
314½.	46.05	86.57	333..	48.75	91.66	351½.	51.46	96.75
315..	46.12	86.70	333½.	48.83	91.80	352..	51.54	96.89
315½.	46.19	86.84	334..	48.90	91.93	352½.	51.61	97.03
316..	46.27	86.98	334½.	48.97	92.07	353..	51.68	97.16
316½.	46.34	87.12	335..	49.05	92.21	353½.	51.76	97.30
317..	46.41	87.25	335½.	49.12	92.35	354..	51.83	97.44
317½.	46.49	87.39	336..	49.19	92.48	354½.	51.90	97.58
318..	46.56	87.53	336½.	49.27	92.62	355..	51.98	97.71
318½.	46.63	87.67	337..	49.34	92.76	355½.	52.05	97.85
319..	46.70	87.81	337½.	49.41	92.90	356..	52.12	97.99
319½.	46.78	87.94	338..	49.49	93.03	356½.	52.20	98.13
320..	46.85	88.08	338½.	49.56	93.17	357..	52.27	98.26
320½.	46.92	88.22	339..	49.63	93.31	357½.	52.34	98.40
321..	47.00	88.36	339½.	49.71	93.45	358..	52.41	98.54
321½.	47.07	88.49	340..	49.78	93.59	358½.	52.49	98.68
322..	47.14	88.63	340½.	49.85	93.72	359..	52.56	98.82
322½.	47.22	88.77	341..	49.93	93.86	359½.	52.63	98.95
323..	47.29	88.91	341½.	50.00	94.00	360..	52.71	99.09
323½.	47.36	89.04	342..	50.07	94.14			
324..	47.44	89.18	342½.	50.15	94.27			

TABLE NO. 2.

(BEING TABLE NO. 6 IN THE GAUGERS' MANUAL.)

FOR FINDING THE NUMBER OF GALLONS AT 60° FAHRENHEIT FROM
THE WEIGHT AND STRENGTH OF SPIRITUOUS LIQUOR.



TABLE

FOR FINDING THE NUMBER OF GALLONS AT 60° FAHREN-
HEIT FROM THE WEIGHT AND STRENGTH OF SPIRITUOUS
LIQUOR.

This is a table for gauging by means of the weight of the liquor and the true per cent. The following example fully illustrates its use:

Example.—A cask of spirit of 141 per cent strength (or 41 over proof) weighed 913 pounds net. We find—

	Gallons.
900 pounds equal to.....	121. 54
10 pounds equal to.....	1. 35
3 pounds equal to.....	. 41
	123. 30
Or contents	123. 30

that is, 913 pounds of spirit of strength 141 is equivalent to 123.3 gallons at 60° Fahrenheit.

The equivalent gallons for 10 pounds are found from the column 100 pounds by moving the decimal point one place to the left; those for 3 pounds from the column 300 pounds by moving the decimal point two places to the left.

[Sample page from Table No. 2, Gaugers' Weighing Manual.]

GALLONS,**By weight and strength of spirit.**

PER CENT.	POUNDS.				
	600	700	800	900	1000
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
76	75.42	87.99	100.56	113.12	125.69
77	.48	88.06	.63	.21	.79
78	.54	.12	.71	.30	.89
79	.59	.19	.79	.39	.99
80	.65	.26	.87	.48	126.09
81	75.72	88.34	100.96	113.58	126.20
82	.78	.41	101.04	.67	.30
83	.85	.49	.13	.77	.41
84	.91	.56	.22	.87	.52
85	.98	.64	.31	.97	.63
86	76.05	88.72	101.40	114.07	126.74
87	.11	.80	.49	.17	.86
88	.18	.88	.58	.27	.97
89	.25	.96	.67	.38	127.09
90	.32	89.04	.76	.48	.20
91	76.39	89.13	101.86	114.59	127.32
92	.46	.21	.95	.70	.44
93	.54	.29	102.05	.81	.56
94	.61	.38	.15	.92	.69
95	.69	.47	.25	115.03	.81
96	76.76	89.56	102.35	115.15	127.94
97	.84	.65	.46	.26	128.07
98	.92	.74	.56	.38	.20
99	77.00	.83	.66	.50	.33
100	.08	.92	.77	.61	.46

[Sample page from Table No. 2, Gaugers' Weighing Manual.]

GALLONS,**By weight and strength of spirit.**

PER CENT.	POUNDS.				
	100	200	300	400	500
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
126	13. 24	26. 48	39. 71	52. 95	66. 19
127	.25	.51	.76	53. 02	.27
128	.27	.54	.81	.09	.36
129	.29	.58	.86	.15	.44
130	.31	.61	.92	.22	.53
131	13. 32	26. 65	39. 97	53. 29	66. 61
132	.34	.68	40. 02	.36	.70
133	.36	.72	.07	.43	.79
134	.38	.75	.13	.50	.88
135	.39	.79	.18	.57	.97
136	13. 41	26. 82	40. 24	53. 65	67. 06
137	.43	.86	.29	.72	.15
138	.45	.90	.34	.79	.24
139	.47	.93	.40	.87	.33
140	.49	.97	.46	.94	.43
141	13. 50	27. 01	40. 51	54. 02	67. 52
142	.52	.05	.57	.10	.62
143	.54	.09	.63	.17	.72
144	.56	.12	.69	.25	.81
145	.58	.16	.75	.33	.91
146	13. 60	27. 20	40. 80	54. 41	68. 01
147	.62	.24	.86	.48	.11
148	.64	.28	.92	.56	.21
149	.66	.32	.98	.65	.31
150	.68	.36	41. 04	.73	.41

[Sample page from Table No. 2, Gaugers' Weighing Manual.]

GALLONS.**By weight and strength of spirit.**

PER CENT.	POUNDS.				
	600	700	800	900	1000
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
126	79.43	92.66	105.90	119.14	132.38
127	.53	.78	106.04	.29	.55
128	.63	.90	.17	.44	.71
129	.73	93.02	.31	.59	.88
130	.83	.14	.44	.75	133.05
131	79.94	93.26	106.58	119.90	133.23
132	80.04	.38	.72	120.06	.40
133	.15	.50	.86	.22	.58
134	.25	.63	107.00	.38	.76
135	.36	.75	.15	.54	.94
136	80.47	93.88	107.29	120.71	134.12
137	.58	94.01	.44	.87	.30
138	.69	.14	.58	121.03	.48
139	.80	.27	.73	.20	.67
140	.91	.40	.89	.37	.86
141	81.03	94.53	108.04	121.54	135.05
142	.14	.67	.19	.71	.24
143	.26	.80	.34	.89	.43
144	.37	.94	.50	122.06	.62
145	.49	95.07	.65	.24	.82
146	81.61	95.21	108.81	122.41	136.01
147	.73	.35	.97	.59	.21
148	.85	.49	109.13	.77	.41
149	.97	.63	.29	.95	.61
150	82.09	.77	.45	123.13	.82

E X T R A C T S

FROM

"REGULATIONS AND INSTRUCTIONS CONCERNING THE TAX ON DISTILLED SPIRITS,"

(No. 7, revised April 15, 1901.)

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., April 15, 1901.

APPOINTMENT OF STOREKEEPERS.

There shall be appointed by the Secretary of the Treasury such number of internal-revenue storekeepers as may be necessary, who shall each receive such compensation, not exceeding \$4 a day, to be paid monthly by the United States, as may be determined by the Commissioner of Internal Revenue. (Sec. 3153, Rev. Stat.)

These appointments are made upon the recommendation of collectors to the Commissioner.

Every storekeeper shall take an oath faithfully to perform the duties of his office, and shall give a bond, to be approved by the Commissioner of Internal Revenue, for the faithful discharge of his duties. (Sec. 3153, Rev. Stat.)

The Secretary of the Treasury may, upon the recommendation of the Commissioner of Internal Revenue,

impose the duties of storekeeper and gauger upon one officer, where the amount of spirits produced at the distillery to which such officer may be assigned is not sufficient, in the judgment of the Commissioner, to warrant the employment of two officers to perform the separate duties of storekeeper and gauger. The Secretary of the Treasury may issue a commission to such officer as storekeeper and gauger, but the compensation for his services as storekeeper and gauger shall be that of storekeeper only. The said officer shall, before entering upon the discharge of such duties, give a bond in the penal sum of not less than \$5,000 for the faithful performance of the combined duties of storekeeper and gauger. (Act August 6, 1876, sec. 3153a, compilation of 1900.)

By virtue of this authority the Secretary of the Treasury has, upon the recommendation of the Commissioner of Internal Revenue, imposed the duties of storekeeper and gauger upon one officer at distilleries having a surveyed capacity not exceeding 100 bushels of grain daily, and also at distilleries having a daily surveyed capacity exceeding 100 and not exceeding 500 bushels of grain which have suspended operations, and so long as operations thereat shall remain suspended.

Where, however, at such suspended distilleries there are large quantities of spirits in warehouse and the business of bottling spirits in bond is carried on and withdrawals of spirits are large and frequent, so as to require the services of more than one officer, the Secretary has authorized the Commissioner, in his discretion, to assign thereto a sufficient number of officers to perform the separate duties of storekeeper and of gauger so long as the additional duties may require.

Storekeepers at distilleries that mash less than 60 bush-

els of grain per day shall be allowed not exceeding \$50 per month. But when one person acts as storekeeper and gauger his salary shall not exceed \$4 per day for the time actually employed. (Sec. 3153*b*, compilation of 1900.)

Storekeepers and gaugers assigned to distilleries whose registered capacity is 20 bushels or less shall receive \$2 per day for their services. (Sec. 3153*c*, compilation of 1900.)

The officer holding the combined office of storekeeper and gauger, under the provisions of the legislative, executive, and judicial appropriation act approved August fifteenth, eighteen hundred and seventy-six (Nineteenth Statutes, page one hundred and fifty-two), may be assigned by the Commissioner of Internal Revenue to perform the separate duties of a storekeeper at any distillery, or at any general or special bonded warehouse, or to perform any of the duties of a gauger under the internal-revenue laws. And the said officer, before entering upon the discharge of such separate duties, shall give a bond to be approved by the Commissioner of Internal Revenue for the faithful discharge of his duties in such form and for such amount as the Commissioner may prescribe. (Sec. 64, act August 28, 1894; sec. 3153*d*, compilation 1900.)

NOTE.—Since the revision of No. 7, under date of April 15, 1901, there has been the following legislation concerning the title and compensation of the class of officers previously known as "Storekeepers and gaugers."

"The internal-revenue officer holding the combined office of storekeeper and gauger shall hereafter be known and denominated as a storekeeper-gauger, and when performing the combined duties of storekeeper-gauger, or when assigned by the Commissioner of Internal Revenue to perform the duties of a storekeeper only at any distillery, or at any general or special bonded warehouse, he shall receive for his services the compensation of storekeeper only; but when assigned by the Commissioner of Internal Revenue to perform the duties of gauger only, under the internal-revenue laws, as provided by those laws, he

shall receive only the compensation for his services and the traveling expenses which are allowed by law to United States gaugers." (See act approved June 28, 1902 [Public—No. 193].)

Under Rule VI of the civil-service rules as modified by the order of the President promulgated May 29, 1899, storekeepers and gaugers whose compensation does not exceed \$3 per day when actually employed and whose aggregate compensation shall not exceed \$500 per annum are excepted from the competitive classified service, but are subject to an examination prescribed by the Secretary of the Treasury.

Storekeepers can not engage in any other business without the written permission of the Commissioner. All applications for permission to engage in other business while on duty as storekeeper must be indorsed and recommended by the collector of the district in which the storekeeper is on duty before they can be acted upon by the Commissioner.

All regulations and instructions as to storekeepers extend and apply to persons holding the combined office of storekeeper and gauger.

ASSIGNMENT OF STOREKEEPERS.

One or more storekeepers must be assigned to, and on duty at, each distillery warehouse before the distiller can commence operations.

The Commissioner of Internal Revenue is alone authorized by law to assign storekeepers to duty, revoke their assignments, and fix the rate of their compensation while on duty.

Collectors of districts are required to nominate storekeepers for assignment to warehouses in time to prevent unnecessary and vexatious delay to the proprietors; but

in no case will such nominations be made to take effect prior to the date operations are actually to be commenced at the distillery, nor will such officers be placed on duty prior to that date. In determining the number of storekeepers to be assigned to each distillery warehouse, the collector will take into account the construction and condition of the warehouse and distillery as to their security against theft and fire or other casualties, the location thereof, the character of the community in which situated, the facilities for illicitly distilling and disposing of the spirits, the capacity of the distillery, and length of time it is operated each day. In each case of a new warehouse the nomination or nominations should accompany the application for the approval of the same.

The storekeeper will have charge of the warehouse to which he may be assigned, under direction of the collector controlling the same. The warehouse will be in the joint custody of the storekeeper and the proprietor thereof, and kept securely locked. The storekeeper will retain the key of the Government lock, and will not permit the same at any time to go into the possession of any other person or officer, except the collector or some person designated by the collector or by this office, in pursuance of law, to take his place; and the warehouse must at no time be unlocked or remain open unless in the presence of the storekeeper.

In case of the absence of any storekeeper, by reason of sickness or from any other cause, the collector having control of the warehouse may designate a competent person to have temporary charge of such warehouse, who shall, during such absence, perform the duties, be subject to all the liabilities, and receive the pay of the storekeeper for the time such person may be so employed. But this power of collectors to make temporary designations is limited to

filling vacancies occasioned by the absence of regularly assigned storekeepers, and they are not authorized to make such a designation where there is not an existing assignment by the Commissioner. In cases of death, where distillers would be obliged to suspend operation before a regular appointment and assignment could be made, collectors may designate temporary storekeepers. But such a designation as is above provided should not be allowed to continue beyond the shortest period requisite to perfect a regular assignment through this office, or, when necessary, to have an officer duly appointed and commissioned for that purpose.

This provision is applicable also to storekeepers and gaugers, and the person designated to take charge of a warehouse in the absence of such an officer will be competent to perform all his duties both as storekeeper and as gauger.

Collectors will give immediate notice of such designations on Form 241, and report the same so long as they may continue on Form 242.

Storekeepers being under the immediate direction and supervision of collectors, collectors are required to furnish this office promptly with all necessary information touching their assignment to, relief from, and the manner in which they perform their duties.

In all cases where the circumstances and interests of the service will permit, it is preferable that changes in the assignments of storekeepers should be so made that their terms of service at each warehouse may commence and end with the beginning and close of the month, so that each month's account of a warehouse may be made in full by one storekeeper.

Collectors may require regularly assigned storekeepers

to remain on duty on Sundays and Sunday nights whenever, in their opinion, it is necessary to protect the interests of the Government; and such storekeepers are entitled to compensation for all the time they are actually on duty under such instructions, at the rates fixed in their assignments, respectively. Collectors ordering storekeepers to duty on Sunday should do so in writing, stating the reasons therefor, and storekeepers' monthly accounts should be accompanied by copies of such orders.

Collectors are required to report promptly to this office the day when each storekeeper in their respective districts begins and ceases duty under each assignment, and each case where they order storekeepers to duty on Sundays or Sunday nights; and neglect of these requirements should be carefully avoided. Where storekeepers continue on duty after the date of the revocation of their assignments, their monthly accounts can not be allowed until the reports herein required are furnished.

When the assignment of a storekeeper is revoked and another storekeeper assigned in his place, his account for pay for that month must bear the indorsement of the collector, showing the date on which his services ceased.

Whenever a storekeeper resigns or is reported for removal or dismissal from office, the resignation or report must be accompanied by a statement from the collector as to whether the storekeeper is under assignment or not. If the storekeeper who is leaving the service is under assignment, the collector should, at the time of or before forwarding the resignation or report, nominate some other regularly qualified storekeeper for assignment in his place or give proper reasons for dispensing with the services of a storekeeper at the place of assignment.

Collectors are required to report promptly to this office

whenever a distillery suspends operations, and where night or additional storekeepers are under assignment to the warehouse thereto attached they will be considered relieved from duty as of the date on which the suspension takes place, unless reasons are given for retaining them on duty. In determining whether night storekeepers should remain on duty during suspensions, collectors will be governed by the same conditions as are herein prescribed for determining the number of storekeepers required at each warehouse upon commencing business, and be held in like manner responsible for their retention whenever their presence is necessary.

Collectors will, when operations are suspended at any distillery having a daily surveyed capacity exceeding 100 and not exceeding 500 bushels, immediately relieve the storekeeper or storekeepers assigned to the warehouse and place such warehouse in charge of a storekeeper and gauger and report his action to the Commissioner of Internal Revenue with suitable recommendation, if there be no such officer already on duty thereat performing the separate duties of storekeeper only, unless the suspension is known to be temporary only or the warehouse contains large quantities of spirits and the business of bottling spirits in bond is carried on and withdrawals are large and frequent, so as to require the services of more than one officer.

If, however, the quantity of spirits in warehouse at the time of suspension does not exceed 5,000 gallons, the collector will place the warehouse in the hands of a general storekeeper and gauger designated for that purpose.

When operations are resumed at a distillery having a daily surveyed capacity exceeding 100 and not exceeding 500 bushels, the warehouse of which has been in charge of

a storekeeper and gauger during suspension, the collector will, if the storekeeper and gauger is to be continued thereat in his separate capacity of storekeeper only, recommend that his assignment as storekeeper and gauger be revoked and that he be reassigned as storekeeper and gauger to act in the separate capacity of storekeeper only, and will make like recommendation if the storekeeper and gauger is to be succeeded by another person as storekeeper. Like recommendation will also be made if the storekeeper and gauger is to be assigned to the same distillery or elsewhere in the separate capacity of gauger only.

A sufficient number of storekeepers will be provided to enable a distiller to properly conduct his business, and so that the bonded warehouse may be open during the business hours of the day when it is necessary for the distiller to enter. It is not believed, however, that it will be necessary, except in rare instances, for the distiller or the owner of the spirits to enter the warehouse after the working hours of the day.

It should be borne in mind that the storekeeper is in no sense a watchman in the interest of the distiller or the owner of the spirits. The storekeeper is placed in charge of these premises solely in the interest of the Government. Collectors will be careful, therefore, not to recommend the assignment of a night storekeeper at a suspended distillery unless there are some special reasons which require his presence there in the interest of the Government, or where it would be unfair or unjust to the taxpayer to dispense with his presence.

Collectors will be careful to impress upon taxpayers two things:

First, that a night storekeeper will not be assigned to duty at a warehouse during the suspension of the distillery

simply as a guard or watchman in the interest of the distiller, and, second, that this office will not decline to assign storekeepers at such distilleries where the presence of a storekeeper might be necessary to prevent injury or loss to the taxpayer, which the taxpayer could not protect himself against by the use of reasonable care.

Whenever a collector shall deem it advisable that a night storekeeper should be assigned to duty at a bonded warehouse during the suspension of the distillery, he will furnish to this office a full and complete statement of all the facts involved, and his reasons in detail in regard to the same.

Whenever any distillery premises are seized, together with the spirits in the distillery warehouse, the storekeeper or storekeepers must be considered as relieved from duty under his or their assignment after the date of the seizure and during its continuance. But if it is deemed advisable by the seizing officer, a storekeeper may be placed in charge of the property as keeper while it is under seizure, and his proper fees as keeper while so in charge paid in the same manner as the other incidental expenses of the seizure.

Storekeepers not on duty should not remain under assignment, and whenever any storekeeper is off duty, the collector of the district should promptly notify this office of the cause and date when he ceased duty, so that his assignment may be revoked.

Storekeepers can not enter upon their duties until they have been assigned by the Commissioner, and are only entitled to compensation for such time as they are actually employed in the performance of their official duties under such assignment.

All recommendations for assignments, revocation of assignments, and transfers of storekeepers will be made

on Form 241, heretofore prescribed, and in no case will Form 242 be used for this purpose.

ASSIGNMENT OF STOREKEEPERS AND GAUGERS TO SEPARATE DUTIES OF STOREKEEPERS OR GAUGERS AND COMPENSATION THEREFOR WHEN SO ASSIGNED.

Assignments of officers holding the combined office of storekeeper and gauger to perform the separate duties of a storekeeper at any distillery or at any general or special bonded warehouse, or to perform any of the duties of a gauger under the internal-revenue laws, will be made by the Commissioner of Internal Revenue upon the recommendation of the collector of the district, after such officer shall have given bond in the prescribed form and amount, and the same shall have been approved by the Commissioner.

It will be observed that officers holding the combined office of storekeeper and gauger can only be assigned to duty in the separate capacity of storekeeper or of gauger by the Commissioner of Internal Revenue.

A storekeeper and gauger under an assignment by the Commissioner to act in the separate capacity of gauger, such assignment not specifying any particular place or kind of duty, may be continuously employed in that capacity, and transferred by the collector from one place or kind of duty to another without an additional assignment, but he can not, until such assignment is revoked by the Commissioner, be assigned to perform the separate duties of storekeeper or the combined duties of storekeeper and gauger.

When a storekeeper and gauger is assigned to duty in the separate capacity of storekeeper, he will receive a per diem compensation as storekeeper. When assigned to duty in the separate capacity of gauger his compensation

will be by fees, to be determined by the quantity gauged, together with his actual and necessary traveling expenses.

It is desirable that an officer of this class should not be assigned to the separate duties of a storekeeper and to the separate duties of a gauger, or to the combined duties of a storekeeper and gauger and to the separate duties of a gauger during the same calendar month, except in some emergency when the services of another officer can not be had.

Collectors will make immediate recommendation for all such assignments on Form 241, and make report of the same on Form 242.

ASSIGNMENT OF GENERAL STOREKEEPERS.

When operations are suspended at any distillery and the quantity of spirits remaining in bond in the distillery warehouse does not exceed 5,000 gallons, collectors are instructed to relieve the storekeeper under assignment to such warehouse and require him to turn over the keys, books, and papers to a storekeeper who will be designated, upon the nomination of the collector, to take charge of all such distillery warehouses in his district.

The storekeeper thus designated for special duty will only be required to be present at the various warehouses to which he may be assigned when it is necessary to open them to make withdrawals, or for other necessary purposes, as prescribed in regulations. He should have his desk and keep his records in the collector's office, where he himself will remain during office hours when not on warehouse duty.

Should collectors have any doubt as to the responsibility of the bondsmen on any of the warehousing bonds covering spirits remaining in bond, as above stated, they will call for new warehousing bonds.

INSPECTION OF WAREHOUSES AND THEIR CONTENTS BY
GENERAL STOREKEEPERS AND GAUGERS.

In order to detect and prevent excessive losses from packages of distilled spirits lying in distillery warehouses in charge of a general storekeeper and gauger, he should, when visiting such warehouses to make withdrawals or for other necessary purposes, carefully examine the warehouses and all the packages therein to ascertain their condition, and will note on the monthly report (Form 87) from month to month the date of his last visit to such warehouse, the condition of the same, and also the condition of the packages stored therein.

He should also select such reasonable number of packages as are conveniently accessible for the purpose and may fairly represent the whole, and take the wantage and the proof of the spirits, and make a special return of such gauge on Form 59, together with a report of the appearance and condition of all the packages in the warehouse, and also of the condition of the warehouse, at the date of visit. If the inspection should disclose such losses as indicate a general bad condition of cooperage, or possibly a tampering with the contents of the barrels, the regauge should include all the packages in the warehouse. This return and report will be made to and filed with the collector of the district. Upon receipt of such returns and reports collectors will cause them to be immediately examined with care and will promptly take whatever action may be requisite for the protection of the revenue.

The distiller should be at once required to tax-pay and withdraw packages having an excessive loss, and to repair defective packages which require attention; and to make such repairs, if any, as are necessary to keep the warehouse safe and secure, and prevent loss or wastage of the

spirits stored therein. In case of failure on the part of the distiller to fully and promptly discharge his duties in these respects, collectors will duly report the facts to this office.

DUTIES OF STOREKEEPERS.

Storekeepers are required to be present at their places of duty during the hours for which they are assigned. Those assigned to day duty are required to be present at the place of duty during all the hours of the day, and night storekeepers during all the hours of the night, whether the distilleries are operated or not. Where both day and night storekeepers are assigned, neither should leave the place of duty until relieved by the other. In no case will a storekeeper be allowed pay for more than one day in each consecutive twenty-four hours constituting a day, notwithstanding he may remain on duty beyond the hours of his assignment.

Storekeepers are required to be on duty and in daily attendance at the warehouses to which they are respectively assigned until relieved; and where a distillery is under suspension, and all spirits are withdrawn from the warehouse, the collector will require the storekeeper to report the fact of the withdrawal of the last spirits on the day on which it occurs, and the storekeeper will be considered as relieved from duty at the close of that day. Collectors are required to report all such cases promptly to this office, giving the date of the last withdrawal in each case. The last withdrawal of spirits is not considered complete until the spirits are all actually removed from warehouse and the tax paid or export stamps all affixed; and the date herein required to be given is that on which the withdrawal is so completed.

If the interests of the Government require the presence of a storekeeper at a distillery during the hours of night, the same interests certainly demand that he shall know what transpires at the distillery during all the hours of his assignment, *and the same degree of vigilance is expected from storekeepers assigned to night duty as is required of those on duty during the day.*

For absence from the distillery during the hours for which he is assigned the officer is liable to summary removal from office, and to fine and imprisonment if the neglect to perform his duty be willful or fraudulent. No excuse, short of absolute necessity, is receivable for the offense.

The special attention of officers and distillers is directed to the penalties imposed in section 3284, Revised Statutes, for mashing, distilling, or removing spirits in the absence of the storekeeper or person designated to act as storekeeper. Any mashing or distilling at any time when the storekeeper is not present is prohibited.

The storekeeper assigned to any distillery warehouse has charge, by express provisions of law, both of the warehouse and of the distillery, under the direction of the collector.

It is his official duty, for the due discharge of which he is held responsible, to see that the distillery is in full accordance with law, both in its construction and in its operations; that true and complete records and reports are made by the distiller and by himself as by law and regulations required; and that the entire product of the distillery is entered into warehouse and only withdrawn therefrom according to law. He must take the weight and measure of all material received upon the distillery premises, and will not allow any to be stored thereon without

first complying with this requirement and making the proper entries of the same in the appropriate book of accounts.

The storekeeper must ascertain and record the weight and measure of all material to be used in mash before allowing it to be put into the mash tubs.

The absence of scales and other facilities for determining the weight and measure will not be received as sufficient excuse for not performing this duty, unless the official files shall show that the storekeeper has reported their absence and taken all reasonable steps to have them furnished.

Where the scales are set for weighing off the meal put into the mash tub, it is the storekeeper's duty from time to time to test their accuracy, and any want of accuracy should be immediately reported to the collector. The use of material in the mash tub without weight and measure, or the existence of facilities for crowding or thickening the mash without the knowledge of the storekeeper, will, upon being ascertained, be considered sufficient grounds for dismissal, unless the official record shows that such use and such facilities have been reported by him in writing to the collector.

Every storekeeper must make himself thoroughly conversant with the distillery premises and all the apparatus used in the business of distillation, examine the plan (when a plan is required) and survey in the office of the distillers, and carefully note whether the facts are accurately set forth therein.

He is to note carefully the character and condition of all connections, pipes, tubs, or vessels used for conducting spirits in the course of their distillation, to see if they are continuous and closed, as required, and if the distiller can

have any access to the spirits while in transit, and report at once any condition of the apparatus not in accordance with requirements.

. He will see that the cistern room is constructed as required in instructions headed "Cistern room," page 221, and will also note the condition of the warehouse, and see that it is a suitable and secure place for the storage of spirits, and promptly report any lack of security to the collector.

He is required to be present at the drawing of all spirits from the receiving cistern, and at the gauging, marking, branding, and stamping of all packages of spirits put up on the distillery premises, and is held jointly responsible with the gauger that all the mechanical duties connected therewith are faithfully performed.

The storekeeper will see that all spirits, the manufacture of which is completed each day, are conveyed to the receiving cisterns on the same day; and he will not change the flow of spirits into another receiving cistern until the spirits belonging to a given day have been run into its appropriate cistern.

Storekeepers will bear in mind that the serial numbers must commence with number one (No. 1) on the first cask deposited, taking special care that no two casks warehoused at the same distillery be marked with the same serial number.

A change in the person or persons operating a distillery will not be taken to require a new series of numbers for the packages of distilled spirits thereafter produced and warehoused at such distillery, but the established series will be continued without regard to a change in persons.

The warehouse and its contents should receive the store-

keeper's utmost care and attention. He should require that it be kept in good and safe condition, and that the spirits stored therein be not liable to loss or wastage.

If there is any violation of law or irregularity on the part of the distiller, the storekeeper must make immediate report of the same to the collector and to the Commissioner, and for any neglect to do so he will be dismissed. Where a distillery is closed on account of any violation of law, which is reported by the storekeeper, such storekeeper will be promptly assigned to another warehouse.

The position of storekeeper is one of special confidence and trust, and the faithful discharge of the duties pertaining thereto will entitle the officer to the favorable consideration of this office. No officer can be said to faithfully discharge his duties who is found absent from his post during the assigned hours, nor who fails in accomplishing the purposes of his appointment; and it is expected that the services rendered will, in every instance, be of a character which will commend the officer to confidence.

STOREKEEPERS' DISTILLERY RECORDS.

Storekeepers are required to keep the following records:

Record of storekeepers at registered distilleries, No. 17, in which will be entered, in the proper columns, the materials on hand at the first of the month, materials received and used for the production of spirits during the month and on hand at the close of the month, fuel used for the production of spirits during the month, a complete record of the fermenting tubs filled and emptied, the quantity of finished spirits run into the receiving cisterns in the cistern room each day, and the quantity drawn from the receiving cisterns, repairs made, and workmen employed.

Storekeepers will also enter on some portion of this record not otherwise used the daily product of high wines run into the high-wine receiver in the redistilling or rectifying room; and also note thereon the removal of fusel oil and distilled water. The monthly reports on Forms 88 and 88½ should be made from this record. Book No. 16 will be used for this record at rum distilleries.

Record No. 17½ will be kept as a supplement to and as a part of No. 17 at those distilleries where materials are purchased or received from so large a number of persons each day that an itemized account can not be kept on No. 17. In such cases only the total quantity purchased or received each day will be entered in No. 17, and in the column "Purchased from" will be entered the pages of No. 17½ containing the items from which the totals are obtained.

Storekeepers coming on duty at a distillery where work is being resumed after suspension are required to make an entry in Record No. 17 of all repairs made on the distillery or distillery premises, and of all material received thereon during the period in which work was suspended thereat. Distillers will be required to afford all the facilities in their power to enable storekeepers to make the proper entries of these facts.

The storekeeper is required to record the hour and minute when the fermenting period for each fermenting tub, as adopted by the distiller, begins, and to measure the dry inches and calculate the quantity in each tub, and to note the temperature and gravity of the beer therein when filled, and to note temperature and gravity at 12 noon on each day thereafter, and enter the same in his book. He must also record the hour and minute when each ferment-

ing tub is emptied, the dry inches, quantity in each tub, and the temperature and gravity of the beer at that time, and if the tub is emptied before the end of the fermenting period he must see that it is not again filled during that period; *and any irregularity on the part of the distiller in either of these respects must be forthwith reported to the collector and to the Commissioner of Internal Revenue.* The entries of the dry inches and quantities of mash in each tub on his books must be made by him from actual measurement.

STOREKEEPERS' WAREHOUSE RECORDS.

Sec. 3301, R. S., as amended, provides that:

Every storekeeper shall keep a warehouse book, which shall at all times be open to the examination of any revenue officer, and shall enter therein an account of all articles deposited in the warehouse to which he is assigned, indicating in each case the date of deposit, by whom manufactured or produced, the number and description of the packages and contents, the quantities therein, the marks and serial numbers thereon, and by whom gauged, inspected, or weighed, and, if distilled spirits, the number of gauge or wine gallons, of proof gallons, and of taxable gallons; and before delivering any article from the warehouse he shall enter in said book the date of the permit or order of the collector for the delivery of such articles, the number and description of the packages, the marks and serial numbers thereon, the date of delivery, to whom delivered, and for what purpose, which purpose shall be specified in the permit or order for delivery; and in case of delivery of any distilled spirits the number of gauge or wine gallons, of proof gallons, and of taxable gallons shall also be stated; and such further particulars shall be entered in the warehouse books as may be prescribed or found necessary for the identification of the packages, to insure the correct delivery thereof and proper accountability therefor.

And every storekeeper shall furnish daily to the collector of the district a return of all articles received in and delivered from the warehouse during the day preceding that on which the return is made, and mail at the same time a copy thereof to the Commissioner of Internal Revenue, and shall, on the first Monday of every month, make a report in duplicate of the number of packages of all articles, with the respective descriptions thereof, as above provided, which remained in the warehouse at the date of his last report, of all articles received therein and delivered therefrom during the preceding month, and of articles remaining therein at the end of said month. He shall deliver one of these reports to the collector having control of the warehouse, to be recorded and filed in his office, and transmit one to the Commissioner of Internal Revenue, to be recorded and filed in his office.

This section, as amended, requires the storekeeper to enter in his warehouse book, Form 18, and to state in his daily return, Form 86, and his monthly return, Form 87, the number of taxable gallons deposited in the warehouse or withdrawn therefrom, as the case may be, in addition to the number of wine gallons and proof gallons. In case it is customary to leave the spirits in the warehouse three years or more, the storekeeper will also keep the record book, Form 58. The record book, Form 80, is also provided for use of storekeepers in keeping an account as to each month's product. See instructions as to use of these books printed on inside of cover. Storekeepers on duty at special bonded warehouses will keep the books A 17 and A 18; those on duty at general bonded warehouses will keep the Book No. 88.

As under the provisions of the act of August 28, 1894, the whole taxable gallons and tenths of taxable gallons are identical with the whole proof gallons and tenths of proof gallons, except in the rare cases pointed out in Cir-

cular No. 436, storekeepers are not required to state proof gallons separately in their warehouse books, 18, A 17, A 18, 58, 80, and 88, nor in their reports, 86, 87, A 86. A 86½, A 87, 354, 355, and 356.

SPECIAL RECORD TO BE KEPT BY STOREKEEPERS AND GAUGERS AT CERTAIN SMALL DISTILLERIES.

A book, No. 85, has been provided and prescribed to be kept by storekeepers and gaugers assigned to distilleries having a surveyed daily spirit-producing capacity of 30 gallons of proof spirits or less.

This record will be kept in addition to and not as a substitute for any other record required to be kept at distilleries.

Entries will be made in accordance with the printed instructions accompanying the record.

STOREKEEPERS' REPORTS.

Storekeepers will, on or before the fifth day of each succeeding month, make monthly abstracts in duplicate on Forms 88 and 88½, and the following instructions must be literally complied with in each and every case:

The storekeeper at each distillery must, at the first of the month, take an accurate account of the materials on hand and report the same on Form 88, under the heading "On hand at first of month," in the "Account of materials," being careful to note each kind of material separately, in pounds and bushels, or in gallons, or both, as the case may be.

He will keep an accurate record of all materials received during the month, and enter the total quantity of each kind of material so received under the heading "Received on the distillery premises during the month."

These last items, added to the quantity on hand at first of month, will form the total to be entered in the first column, headed "Total."

Under the head of "Used for the production of spirits during the month" the storekeeper will enter the total quantity of each kind of material actually put in mash during the month.

He will take account of and enter, under head of "On hand at last of month," the total quantity of each kind of material on the distillery premises and not in mash, after the close of business on the last day of the month for which the abstract is made.

The combined items of the last two columns, "Used for the production of spirits" and "On hand at last of month," will form the total to be entered in the second column, headed "Total."

Under the head of "Waste" he will enter the total waste found by actual measurement, and any loss not due to handling or exceeding 2 per cent of grain used must be explained.

In the account of materials used, on the lower portion of their monthly abstracts, Form No. 88, storekeepers will enter first the amount of mash or beer on hand at the close of the preceding month. Under this they will enter the quantity of material used during the month, with the quantity of mash or beer produced therefrom, and from the amount of these two items deduct the quantity of mash or beer on hand at the end of the month.

In the account of spirits, storekeepers will enter opposite the date of each working day the quantity of spirits produced—that is, run into the cistern room before midnight of that day—as shown by subsequent inspection of same, and also the quantity gauged and removed to warehouse that day.

The account of spirits produced during the month will include all spirits run into the receiving cisterns up to midnight of the last day of the month; and the quantity drawn off and warehoused the succeeding month, if any, will be entered on the storekeeper's monthly abstract, Form 88, and the distiller's monthly return, Form 14, in a separate item provided for that purpose.

Storekeepers at distilleries where spirits in large quantities undergoing various processes of manufacture are held outside the cistern room will make a statement of the same as required by the blanks and instructions on Form 88, revised, under the heading "Statement of *spirits* distilled, but *not run into cistern room*."

It is the duty of the storekeeper to know that all entries and reports made by him are correct. He has no right to estimate, or to trust to the information received from the distiller, or anyone in his employ. He is placed on duty, not to receive and record the reports of the distiller or his employees, but to keep a record of transactions of which he is required to have a personal knowledge. The quantity of beer in a tub at the time it is emptied is not the subject of an estimate, but is to be determined by actual measurement; and the quantity made and used during the month, or on hand at its close, can and must be determined in the same way; and the entries upon the Form 88 will be taken as his official certificate that the quantities there entered are literally correct.

In filling up "Form 88½" the storekeeper will enter, under the head "Fermenting tubs filled," the number of each tub filled, taking one line for each tub, and under the heading "Day" he will enter the day of the month, and under the heading "Hour" he will enter the exact hour and minute, a. m. or p. m., when the filling of the tub

begins, or when the tub is actually full, as the distiller may elect. The distiller may adopt either time as the beginning of his fermenting period, but no change will be permitted without notice to the collector on Form 27a.

The storekeeper will enter upon Book No. 17, and also upon each Form 88½, that the fermenting period begins "When filling of tub begins," or "When tub is full," as the case may be, and will note the hour and minute accordingly.

In filling the columns under the headings "Fermenting tubs emptied," storekeepers will be particular to record the exact hour and minute at which each fermenting tub is actually empty. The fermenting period will be noted on Form 88½.

In molasses distilleries where rum is produced, and the tubs are set, fed, and filled as is usual in making what is known as "New England rum," the time the first material is put into any tub will be entered on Form 88½ as the time such tub was filled.

These forms will be carefully examined at this office, and any irregularity on the part of the distiller or carelessness on the part of the storekeeper will be dealt with as provided by law.

Storekeepers must make a report daily on Form 86, during all the time they are in charge of the distillery warehouse, when spirits are entered into or withdrawn from the warehouse. In no case must the transactions of more than one day appear upon Form 86. If the distillery shall be closed, the storkeeper will, until relieved from duty, continue to make a daily report as above. This report must show the number of packages of spirits received into or taken out of warehouse during each day, the serial numbers of the packages, serial numbers of the

warehouse stamps, the serial numbers of the tax-paid stamps and of the export stamps, and the wine and taxable gallons, when and by whom gauged, to whom delivered, and for what purpose; also of the warehousing stamps when the spirits are transferred to a general bonded warehouse. It will also show the actual quantity in wine gallons lost and the quantity in taxable gallons allowed. It will also show the number of packages and contents lost by casualty, stolen, etc.

If the Secretary of the Treasury abates the tax on a portion of the contents of any package, the storekeeper will affix a label to the package showing the number of gallons on which the tax is abated, with the words "Allowed ——— —, 190—, as casualty, under section 3221, Revised Statutes, stating the proper date after the word "allowed." He will also take credit for this allowance on Forms 86 and 87, as for the day he is informed of such allowance.

In case of withdrawals of packages for export, for transfer to manufacturing warehouses, for scientific purposes, or for use of the United States, the excessive loss must in all such cases be tax paid and reported on Form 86.

The same report of wine and taxable gallons and proof gallons as per last regauge as to spirits transferred to bottling warehouse should be made in the monthly warehouse report, Form 87, care being taken, in all cases where required, that the serial numbers of the packages, the serial numbers of the warehouse stamps, and the serial numbers of the tax-paid stamps, export stamps, or warehousing stamps, are reported on Forms 86 and 87.

Storekeepers designated as general storekeepers to take charge of warehouses at distilleries where operations are suspended will only be required to make daily reports on

Form 86 to this office, and to the collector when withdrawals are made.

In case of spirits withdrawn for export in bond, the storekeeper will enter on Form 86 the serial number of the export stamps in place of serial number of tax-paid stamps. When spirits are withdrawn from warehouse on payment of tax and for some other purpose, as for export in bond, for transfer to manufacturing warehouses or general bonded warehouses, or for scientific purposes or use of the United States, on the same day, the storekeeper will make separate entries in his report, Form 86, of each class of withdrawals. Those for export, for transfer to manufacturing warehouses or general bonded warehouses, for scientific purposes or use of the United States, should be written in red ink. Similar distinct entries of withdrawals for consumption, for export, and for other purposes, should also be made in the distillery-warehouse record and on the monthly report, Form 87.

The monthly return, Form No. 87, must show the quantity of spirits in warehouse on the first day of the month, before any spirits are entered or withdrawn, the quantity entered and withdrawn during the month, which will of course agree with the footings on his warehouse book, and the aggregate of his daily reports on Form 86, and the quantity in warehouse on the last day of the month, after the close of business for that day. The quantity of spirits of each month's production remaining in warehouse on the last day of the month must also be reported on the appropriate lines (inside pages) of Form 87; and great care should be exercised in reporting these outstanding balances from month to month.

Each report on Form 86 intended for the Commissioner of Internal Revenue will be mailed to him by the store-

keeper on the evening of the day for which it is rendered, with the gauger's report or reports inclosed as follows: One report on Form 59a, covering all the spirits deposited in the warehouse during the day; one report on Form 59a, covering spirits transferred to a general bonded warehouse; one report on Form 59a, covering the spirits withdrawn therefrom, tax paid, without a regauge during the day (provided that as to spirits deposited and withdrawn the same day, tax paid, without regauge, one report on Form 59a is sufficient); one report on Form 176, covering the spirits so withdrawn, tax paid, upon a regauge; one report on Form 205, covering the spirits withdrawn for export; one on Form 205, covering the spirits withdrawn for transfer to manufacturing warehouses; one on Form 205, covering the alcohol withdrawn by colleges or other scientific institutions for use in their chemical laboratories or in the preservation of specimens of natural history belonging to them; and one on Form 205, covering the spirits withdrawn for use of the United States, or as the case may be.

When, however, the number of packages deposited or withdrawn, tax paid, or for any of the purposes authorized by law, exceeds 175, and the gauger is therefore compelled to use two or more of Forms 59a, 176, or 205, as the case may be, the storekeeper will see that the requirements as to recapitulation are complied with. If, however, two or more gaugers make reports for the same day of the same class of transactions the storekeeper will make a recapitulation of such reports delivered to him for the day. A special blank form (No. 249) has been prepared for recapitulations, and may be used by gaugers and storekeepers whenever its use is indicated.

(See page 94 of these regulations as to gauger's reports.)

**TRANSFER OF STOREKEEPERS AND STOREKEEPERS AND
GAUGERS.**

All storekeepers employed at distilleries, and all storekeepers and gaugers employed at distilleries having a surveyed daily capacity exceeding 60 bushels, will be changed as often as once in sixty days.

All storekeepers and gaugers employed at distilleries having a surveyed daily capacity of 60 bushels or less will be changed as often as, in the opinion of the collector, the interest of the service shall require; but such changes will be made at least once during the season of active operations.

Storekeepers and storekeepers and gaugers employed at special bonded warehouses and at general bonded warehouses will, whenever practicable, be changed as often as once in sixty days.

These changes in assignment will be made by the Commissioner upon the recommendation of the collector.

All necessary transfers from one district to another will be made by the Commissioner upon the joint recommendation of the collectors of the two districts.

**PAY AND TRAVELING EXPENSES OF STOREKEEPERS AND
STOREKEEPERS AND GAUGERS WHEN TRANSFERRED.**

Section 3154a, compilation of 1900, reads as follows:

That storekeepers, and storekeepers and gaugers, when transferred from one distillery to another, either in the same district or in different districts, shall receive compensation not exceeding four dollars per day during the time necessarily occupied in traveling from one distillery to the other, together with actual and necessary traveling expenses.

Under the provisions of this section storekeepers and storekeepers and gaugers will receive pay at that rate per diem which is to be received as compensation for a day at the distillery to which transferred, for such number of days only as shall be necessarily occupied in traveling by the shortest practicable route from the distillery from which transferred to the distillery to which transferred, together with such actual and necessary traveling expenses as may be incurred.

But in no case will a storekeeper or storekeeper and gauger be allowed a per diem compensation for more than one day in each consecutive twenty-four hours constituting a day.

**PAY AND EXPENSES OF GAUGERS, STOREKEEPERS AND
GAUGERS, AND STOREKEEPERS DETAILED BY THE COM-
MISSIONER.**

The legislative, executive, and judicial appropriation act approved April 17, 1900, provides as follows:

That the Commissioner of Internal Revenue is authorized to detail gaugers, storekeeper gaugers, and storekeepers appointed in one district for special or regular duty in other districts, and the accounts of gaugers, storekeeper gaugers, and storekeepers so detailed shall be adjusted and paid in the district where they were appointed the same as if assigned to regular duty, without regard to the number of districts in which they may have been employed in any one month, the same as if all their services had been performed and expenses incurred in the district in which appointed; and the order of the Commissioner of Internal Revenue transferring gaugers, storekeeper gaugers, or storekeepers to special work shall be accepted by the accounting officers of the Treasury Department as full authority for proper expenses incurred by said gaugers, storekeeper gaugers, or storekeepers while so assigned.

Under the provisions of this act gaugers, storekeepers and gaugers, and storekeepers shall be paid their proper and necessary expenses in traveling under an order of the Commissioner detailing them for duty in districts other than that where appointed, or such expenses incurred in returning to the district in which appointed.

Accounts for pay and expenses shall be rendered to and paid by the collector of the district in which the officers were appointed, regardless of where the services were rendered.

CONSTRUCTION OF DISTILLERIES.

The door of the furnace of every still or boiler used in any distillery (section 3269) must be so constructed that it may be securely fastened and locked. The furnace must be so constructed and the door so affixed that when the Government lock is applied it shall effectually prevent the door from being opened and shall prevent the lighting of any fire in such furnace or under such still or boiler.

When steam is conveyed to the distillery from adjoining premises the pipe used for that purpose must be provided with a valve inside the distillery wall so arranged that it can be securely locked.

The fermenting tubs must be so placed as to be easily accessible to any revenue officer, and must each have painted thereon in oil colors its cubic contents in gallons, with the number of the tub, in figures not less than 3 inches in length and $2\frac{1}{2}$ inches in breadth, which should correspond with that given in the notice and on the plan. There must be a clear space of not less than 1 foot around every wood still, and not less than 2 feet around every doubler and worm tank. All high and low wine tubs and all vessels used as receptacles for spirits between the outlet

of the worm and the receiving cisterns must be so constructed as to admit of examination of every part thereof. The doubler and worm tanks must be elevated not less than 1 foot from the floor. Every fixed pipe, except those used only for the conveyance of water or of spent mash or beer, must be so fixed and placed as to be capable of being examined for its whole length and must be painted and kept painted as follows: Pipes for the conveyance of mash or beer, of a red color; for the conveyance of low wines back into still or doubler, blue; for the conveyance of spirits, black; for the conveyance of water, white; and they must be designated by those colors on the plan.

The pipes, vessels, or other apparatus by which the outlet of the stills, boilers, or other vessels is connected with the cisterns in the cistern room must be so constructed as to be always exposed to the view of the officer, and so as to prevent the abstraction of spirits while passing from the outlet of the worm or condenser back to the still, or doubler, or forward to the receiving cistern.

All necessary openings in the pipes or vessels between the still and receiving cisterns must be secured and locked, the key at all times to be in the possession of the storekeeper.

REDISTILLING OR RECTIFYING ROOM.

The room or building in which are carried on the processes of rectifying, purifying, or refining distilled spirits in the course of original and continuous distillation authorized by section 3244, Revised Statutes, must be securely constructed in such manner as to render entrance impossible in the absence of the storekeeper without detection.

The doors and windows must be so constructed that they

may be securely locked and fastened. All the pipes, vessels, and other apparatus used in purifying or refining spirits must be so attached that the spirits will pass through the purifying process in their passage from the beer still to the receiving cisterns, and their passage must be through continuous and securely closed pipes and vessels, so as to preclude the distiller from access to the spirits except in the presence of the storekeeper, and then only when access is indispensable to the direction of the further process of manufacture. All necessary openings must be under a prescribed lock, the key to be kept by the storekeeper.

In this room must be erected cisterns of sufficient capacity to hold all the high wines produced each day, and into which such high wines must be run before undergoing any of the further processes of manufacture. These cisterns must be provided with gauges or other means for readily and accurately ascertaining the quantity of spirits contained therein at any time.

CISTERN ROOM.

Section 3267, Revised Statutes, requires that the owner, agent, or superintendent of any distillery shall erect in a room or building, to be provided and used for that purpose and for no other, and to be constructed in the manner to be prescribed by the Commissioner of Internal Revenue, two or more receiving cisterns, *each* to be at least of sufficient capacity to hold all the spirits distilled during a day of twenty-four hours.

These receiving cisterns must be placed in a room or building made perfectly secure, said room or building to be so constructed as to render it impossible for any person to enter in the absence of the gauger without detection. The ceiling and walls inside of such room or build-

ing must be plastered, or cased with matched boards, and if constructed of wood the walls must also be clapboarded on the outside or sided up in the manner usually employed for weatherboarding. The floor must be of brick or stone laid in cement, or of concrete or cement, or of ordinary flooring plank, the same to be tongued and grooved, or laid double, the boards crossing each other at right angles, and in either case to be securely nailed or fastened. The windows must be secured by iron bars or gratings and to each window must be affixed solid shutters of wood or iron, so constructed that they may be securely barred and fastened on the inside. The door must be thick and substantial and so constructed that it may be securely locked and fastened. The hinges on the window shutters and door must be so affixed as to prevent their removal from the outside. The staple to which the Government lock is applied must be well secured, so that it can not be drawn or removed.

Where a distiller draws off his spirits but once in three days he must have three cisterns. He can not, in any case, have less than *two*. The product of each day's distillation shall be kept separate, and where one kind of spirits only is produced it must all be run into one receiving cistern; where two or more kinds of spirits, such as alcohol and high wines, or two or more grades of the same kinds of spirits, are produced on the same day, two or more cisterns may be used; but in no case can the product of one day's distillation be mixed with the product of another or second day. If the distiller has not provided at least two separate cisterns, each of a capacity sufficient to hold a full day's product when running at the full capacity of the distillery, the collector has no right to approve his bond.

These cisterns must not be connected with each other, and must be so constructed as to leave an open space of at least 3 feet between the top and the roof or floor above, and a space of not less than 18 inches between the bottom and the floor below, and they must be separated so that the officer may pass around them.

The top of each cistern must be securely covered, and no opening will be allowed in the top, except one of sufficient size to allow the distiller to properly plunge or mix the spirits with the water introduced for reducing the spirits to the proof desired.

Said opening must be so covered that it may be locked, and the gauger will lock the same on leaving the cistern room and retain the key. The faucet through which the spirits are drawn from the receiving cisterns must also be locked and the key kept by the gauger.

The stopcocks that control the flow of the spirits to the receiving cisterns must be so arranged that the spirits may be run into either of the cisterns; and said stopcocks, if in the receiving room, must be controlled by rods, the handles of which must extend into the distillery and be under lock and key. If such stopcocks are outside of the receiving room, they must be boxed and securely locked, and in either case the storekeeper will keep the key. The storekeeper, and he alone, is authorized to change the flow of the spirits from one cistern to another.

CUSTODY OF CISTERN ROOM.

Gaugers are made the custodians of the receiving rooms at distilleries, and are held responsible for the safe-keeping of the spirits run into the receiving cisterns until drawn off under their supervision and delivered in proper manner into the custody of the storekeeper at the distillery

bonded warehouse, so far as any loss may be reasonably guarded against, and under no circumstances will they intrust the key to the lock on the door of the receiving room to any person other than the collector of the district; and they are enjoined not to admit any person in the receiving room except in their presence.

MEAL ROOM.

The distillery must be so constructed as to render it impossible for more grain to be added to the mash without the knowledge of the storekeeper after the proper quantity of each kind of grain has been weighed out by him. It is therefore prescribed that in all grain distilleries where meal is stored on the premises a securely constructed meal room shall be provided which shall be locked and otherwise secured by proper fastenings, and that the meal hoppers, through which the meal is conveyed to the mash tub, shall be securely covered and locked, and that the outlets shall be closed and locked, the storekeeper to have possession of the keys. In cases where meal hoppers are not used and a room is constructed in the story immediately above the mash tub, it must be securely locked and fastened, and the openings in the floor must also be closed and locked, the storekeeper to have possession of the keys. No one shall have access to the meal room except in the presence of the storekeeper.

SURVEY OF DISTILLERIES.

Section 3264, Revised Statutes, as amended by the act of March 1, 1879, provides that "on receipt of notice that any person, firm, or corporation wishes to commence the business of distilling, the collector, or a deputy collector, to be designated by him, shall proceed in person, at the

expense of the United States, with the aid of an assistant designated by the Commissioner of Internal Revenue for the purpose of making surveys of distilleries in that district, to make a survey of such distillery for the purpose of estimating and determining its true spirit-producing capacity for a day of twenty-four hours."

The statute requires the personal attendance of the collector, or a deputy collector to be designated by him, as well as that of a designated assistant, for the purpose of making a survey.

But when the capacity of the distillery as stated by the distiller on Form 27*a* or Form 27½ does not exceed 150 proof gallons of spirits every twenty-four hours, the survey may be made by the collector or a deputy without the aid of an assistant.

Surveys may be made without revisiting the distillery when made for the purpose of correcting clerical errors or errors of computation existing in the report of a previous survey, or when the purpose of the resurvey does not require the remeasurement of the distillery utensils; as, for example, when a resurvey is occasioned by a change in the strength of the mash or beer which the distiller proposes to use.

If a deputy collector is designated for the purpose of making surveys, the designation must be in writing.

Collectors will report to this office the name of each deputy designated for this purpose, with the date of designation, and will also promptly report the revocation of such a designation and its date.

In making the survey the officers will assume that the distiller will put his machinery and apparatus in good working order, use good material, and employ competent and skillful workmen, and so manage his business as to

produce the most favorable results; and the question to be determined is what, under such circumstances, is the number of bushels of grain or gallons of molasses which can be mashed and fermented in twenty-four hours, and the quantity of spirits that can be produced in the same time.

The *true spirit-producing capacity* of a distillery is not limited to what the distiller may produce by following a particular course which he has marked out, but what may be produced under favorable circumstances. The distiller, for instance, may say that he will mash a certain number of bushels, and but once a day, and will use a portion only of his fermenting tubs; but what he could produce by that process is not the true spirit-producing capacity of his distillery, because he could mash double the proposed number of bushels, and three or four times instead of once per day, and can ferment twice or three times as much as he states, and of course increase his product in proportion. The true spirit-producing capacity of such a distillery is not the amount which is so proposed to be produced, but the amount which *can* be produced, using all the machinery and apparatus, under competent and skillful management, taking as a basis for the calculation such premises as will produce the best practical results.

In order to estimate and determine the true spirit-producing capacity of a distillery, it is necessary to ascertain the capacity of the mash and fermenting tubs. This should be done by actual and careful measurement, and the report must show in inches and fourths of an inch the greatest diameter, least diameter, and depth of each round or oval tub; the length, breadth, and depth of each square tub; the number of dry inches allowed for stirring or manipulating the mash in the mash tubs, and the number allowed

for fermenting the beer in the fermenters; the working capacity of each tub in gallons. In estimating the working capacity of the mash tubs in bushels, 25 gallons of mash will be taken to represent not less than 1 bushel. The mashing capacity should be limited by the fermenting capacity, as the distiller would not, it is supposed, mash more than he could ferment; and where there is an excess of mashing capacity the fact should be noted, and the reason for the excess stated, as the mash tubs may be used for fermenters, or there may be facilities for fermenting which do not appear upon the plan.

To determine the capacity of fermenting tubs the following rules will be observed as sufficiently accurate for all practical purposes though not mathematically correct. Having found the top and bottom diameters in inches, add them together and divide by 2. This will give the mean diameter of round tubs sufficiently near for all practical purposes. Multiply the square of the mean diameter by the decimal .0034, which will give the number of gallons and fractions of a gallon in four decimal places for 1 inch of depth. Multiply the result so found by the depth (in inches) less the number of dry inches allowed for fermentation, as hereinafter prescribed, and the result will be the working capacity of the tub in gallons. For square tubs, multiply the length and breadth (in inches) together and divide by 231, and it will give the number of gallons for 1 inch of depth.

For oval tubs, multiply the greatest and least diameters of the top of the tub (in inches) together and that product by .0034, and the result will be the number of gallons for 1 inch of depth at the top of the tub. The same process with the greatest and least diameters of the bottom will give the number of gallons for 1 inch at the bottom. Add

together the results so obtained and divide by 2, and it will give the mean capacity for 1 inch of depth. For barrel-shaped tubs the rule in Gauger's Manual, page 33, for finding the capacity of a cask is applicable. Having found the capacity in gallons for 1 inch of depth, the working capacities are obtained as in the first case, and may be stated in the report of survey, dropping all fractions under three-tenths of a gallon, calling three-tenths, or any intermediate fraction to seven-tenths, one-half, and seven-tenths or upward an entire gallon. Having found the aggregate working capacity of all the fermenters in gallons, the working capacity in bushels will be found by dividing the working capacity in gallons by the number of gallons of beer required by law to represent a bushel of grain, which is not more than 45, except in distilleries operating on the sour-mash principle, in which case not more than 60 gallons may be used as a divisor. In case the distiller wishes to use a thicker mash or beer, and so states in his notice, the divisor will be proportionally less. Having found the aggregate working capacity of all the fermenters in bushels, the next step is to determine the number of bushels of grain that can be mashed and fermented in a day of twenty-four hours; this in a sweet-mash distillery will be taken to be one-third and in a sour-mash distillery one-fourth of the aggregate working capacity.

The law has fixed limits within which but one fermentation can take place, to wit: Seventy-two hours for sweet-mash distilleries, ninety-six hours for sour-mash distilleries, and one hundred and forty-four hours for rum distilleries. The capacity of all distilleries will be based upon these periods respectively.

The number of dry inches to be allowed for fermenta-

tion is a subject for the discretion of the collector and his assistant; but as a large amount of information on this point has been received at this office, based upon examination and experience, it has been deemed advisable to fix a maximum for such allowance. In estimating the number of dry inches to be allowed, the collector and his assistant will be governed by the depths of the tubs; but it is believed that for tubs 5 feet or less in depth 3 inches is a fair allowance where corn is used in excess of all other grains; 5 inches where corn and rye or other small grains are used in equal proportions; 7 inches where rye is used in excess of all other grains, and 10 inches where rye is used exclusively. To this allowance one-half inch may be added for each foot in excess of 5 feet, except where rye is used exclusively, in which instance 1 inch may be added for each foot in excess of 5.

Having thus found the number of bushels which can be mashed and fermented in twenty-four hours, the next point to be determined is what quantity of spirits can, under all the circumstances, be produced from a bushel of grain—that is, what quantity of spirits can a practical distiller, with good management, produce from a bushel of good grain; and while no fixed rule can be laid down on the subject, it may be suggested that in ordinary distilleries this varies from 3 to 4 gallons and upward, and in the best class of distilleries runs considerably over 4 gallons, averaging over $3\frac{1}{2}$ to the bushel in ordinary distilleries, about $4\frac{1}{2}$ gallons in the largest and best equipped distilleries, and more than $4\frac{1}{4}$ gallons to the total bushels distilled in the country.

It may be safely assumed that it would require a strong case to justify an estimate of less than from $3\frac{1}{2}$ gallons to $4\frac{1}{2}$ gallons, according to the kind of distillery under survey.

and in such case the reasons for such an estimate must be fully reported to the Commissioner; and in all cases where the estimate is below the average an explanation will be required. Having determined this product, multiply the number of bushels that can be fermented in twenty-four hours by it, and the result will be the quantity of spirits that can be produced in twenty-four hours.

Sour-mash distilleries may be briefly described as those in which no fermenting agents other than spent beer or slop and barm from a tub previously set and fermented are used. The meal is mixed with the slop directly from the still and allowed to remain twenty-four hours, at the end of which period the mash becomes hard and sour. It is then broken up and reduced with water, and the barm added, and allowed to undergo a natural fermentation. Where the process of yeasting back is used as above described the fermentation is not so rapid or complete as in sweet-mash distilleries, where yeast is used.

A fermenting period of ninety-six hours (and not more than 60 gallons of beer to represent a bushel of grain) will be allowed in all sour-mash distilleries, without reference to the manner of heating, stirring, or distillation.

In the case of distilleries in which the mashing and fermenting are done in the same tubs the twenty-four hours used for mashing will be included in the ninety-six hours allowed by the statute for fermentation, and all the tubs in the distillery will be treated as fermenters and be embraced in the estimate of the capacity. Where the distiller prefers, he may set aside certain of his tubs to be used exclusively for mashing, marking them each distinctly "Mash tub," and in such cases the capacity will be estimated upon the tubs used for fermenters.

The capacity of a molasses distillery is estimated upon

the same principle. Having found the working capacity of the fermenters in gallons, as above stated, divide this by the number of gallons of mash which the distiller makes from a gallon of molasses, not exceeding seven gallons of mash for a gallon of molasses, and it will give the number of gallons of molasses required to fill the fermenters, and divide the amount thus found by 6, the number of days allowed for fermentation in distilleries in which the finished product or any portion thereof is rum, and it will give the quantity which can be fermented in twenty-four hours. In a molasses distillery the allowance of dry inches should be the same as in a grain distillery where corn is used in excess of all other grain.

The period allowed for fermentation in determining the spirit-producing capacity of a distillery where New England rum is produced from molasses is one hundred and forty-four hours, and is computed from the time the mash is set—that is, including the day when molasses is first placed in the fermenter, although the tub may not be filled until a subsequent day.

A distillery in which molasses is the sole or principal material used for the production of spirits, and in which the entire product is by a continuous process of distillation converted into alcohol or highly refined spirits, may be surveyed as a sweet-mash distillery or as a sour-mash distillery according to the method of fermentation employed, and the daily gallons of molasses will be found by dividing the total gallons by 3 or by 4, as the case may be.

The quantity of spirits which can be produced from a gallon of molasses varies, of course, with the completeness of the apparatus and the quality of the material, from 80 to 95 per cent—from 85 to 90 per cent probably being a fair average; and in no case should a less allowance than

this average be made without first submitting a full report of the reasons therefor to the Commissioner.

DISTILLERY WAREHOUSES.

The law, section 3271, Revised Statutes, requires every distiller to provide, at his own expense, a warehouse suitable for the storage of distilled spirits, which must be situated on and constitute a part of his distillery premises. No dwelling house can be used for such purpose, and no door, window, or other opening can be made or permitted in the walls of such warehouse leading into the distillery, or into any other room or building. No spirits can be stored in such warehouse except those manufactured by the distiller providing it. A portion of the distillery may be used for this purpose, but in such case it must be separated from the portion used for distilling by a solid brick or plank partition; and collectors will, when such warehouse is applied for, make careful examination as to the sufficiency of the division wall. The entrance to such room must be from the street or yard. If such warehouse is a separate building, it must be upon the premises actually occupied for the distillery. It must be a portion of the distillery building or a separate building on the distillery premises.

Whenever any party or parties desire to commence the business of distilling, they must make a written application to the collector of the district in which the distillery is situated for the approval of a distillery warehouse.

Applications for approval of warehouses must, in all cases, give the name or names of those who are to operate the distillery, and, if a company, the firm name of the company as well as the individual names, and if a corporation the corporate name only, the number of the distillery,

and the precise location of the distillery premises, the material of which the warehouse is constructed, the size of warehouse, in width, length, and height, and number of rooms, describing particularly all the openings and connections. And such applications must be accompanied by a sketch or diagram accurately representing the warehouse, with all its connections, openings, and surroundings; and also showing all other warehouses on the premises, if any, with dimensions and date of approval of each.

The application may be made in the following form:

To _____,

Collector of _____ *District of* _____.

SIR: The undersigned, _____, doing business under the name or style of _____, hereby make application for the approval of a distillery warehouse, which he has provided as required by law, situated upon and constituting a part of _____ distillery premises distillery No. —, at _____, in the county of _____ and State of _____. Said distillery warehouse is constructed of _____.

(Here describe accurately the building or room proposed, as to size, stating the height, width, and depth; when a whole building, the number of stories and height of each story; and when a room, an exact description of the building in which it is situated, and its precise location therein, and in every case describe all the openings, connections, and surroundings, and the materials of which constructed.)

_____, *Distiller.*

Upon the receipt of the application and diagram the collector will, himself or by one of his deputies, make a careful examination of the premises proposed, and if they

are found to be in conformity with the requirements of law and regulations, and properly set forth in application and diagram, will at once transmit the application and diagram to the Commissioner, accompanied by a certified report of his examination, giving the estimated storage capacity of the warehouse, in barrels stored three tiers high on each floor, or according to the rack system if that be used, and the means provided for securing the safe custody of the spirits.

The collector's report and recommendation may be in the following form, viz:

I hereby certify that the premises described in the foregoing application for the approval of a distillery warehouse for the storage of distilled spirits to be produced by the applicant, ————, at distillery No. —, in the ——— district of ———, have been duly examined by ————, and found to be in every respect as set forth in said application and the diagram hereto attached; that the said premises are in strict compliance with all the requirements of law and regulations; and I estimate the storage capacity thereof at ——— barrels. I therefore recommend the approval of said warehouse.

_____,
Collector of ——— District of ———.

At the time of transmitting the application and his report thereon to this office the collector should in all cases nominate some qualified storekeeper for assignment to the warehouse as soon as the same shall be approved.

Applications for the approval of distillery warehouses can not be granted until a certified copy of the distiller's notice to the collector, on Form 27*a*, and the plan and survey of the distillery have been received at this office

and found to be correct, or in case of a distillery having a daily surveyed capacity of 30 gallons of proof spirits or less, until a copy of Form 279 has been received in lieu of a plan, and found to be correct.

Should distillers have occasion to extend their distillery premises by adding thereto adjoining land or erecting additional buildings thereon to be used in connection with their business of distilling or for the storage of their spirits in bond, a new notice on Form 27*a* must be given accordingly; and if additions to distillery warehouses are desired, applications for the approval of the same must be made and forwarded to this office in the same manner and with the same formalities as in the case of original warehouses.

CHANGE OF PERSON OPERATING DISTILLERY.

In cases of changes in the person, firm, or company operating a distillery, where the former distillers or firm do not desire to immediately withdraw all the spirits stored in warehouse, the warehouse may be continued until the expiration of the warehouse bonds, as prescribed by the act of January 8, 1874 (3271*a* Int. Rev. Compn.), which provides—

That when from death or any other cause there shall be any change in the person, firm, or company engaged in the business of distilling at any distillery, and the person, firm, or company that by reason of such change ceases to carry on said business at such distillery has at the time of such change spirits in the distillery warehouse, it shall be lawful for the Commissioner of Internal Revenue, upon the written consent of the surviving principals and sureties interested, and under such rules and regulations, and upon such other conditions as he may prescribe, to permit the succeeding person, firm, or company to use the distillery warehouse on the premises in the same manner as

if it did not contain distilled spirits belonging to the original person, firm, or company after setting apart and separating, by a secure and unbroken partition, such portion of it as may be necessary for the storage and safe-keeping of the spirits distilled by the original person, firm, or company during the period allowed by law for the removal of distilled spirits from distillery warehouses, or until said spirits are removed and the tax paid thereon within that time: *Provided*, That nothing herein contained shall impair or in any way affect the lien existing at the time of such change under section one of the internal-revenue act of July twenty, eighteen hundred and sixty-eight, as amended, or other liabilities under any internal-revenue law; but the existence of such lien shall be no ground for refusing to approve the bond of the succeeding person, firm, or company, anything in section eight of said act of July twenty, eighteen hundred and sixty-eight, as amended, to the contrary notwithstanding.

In accordance with the provisions of the above act, whenever, from death or other cause, a change occurs in the person, firm, or company operating a distillery, the successor may commence business in the same distillery, using a portion of the existing warehouse without the withdrawal of the spirits distilled by and belonging to the old distiller, after having separated by a solid, secure, and unbroken partition that portion containing the spirits belonging to said old distiller from the portion to be used by the successor. That portion designed to be used by the successor may be established as a distillery warehouse, and a storekeeper assigned by the Commissioner of Internal Revenue, upon notice being given by the successor, on Form 27a, and compliance with all other requirements of law and regulations.

In his notice on Form 27a the successor will distinctly describe the warehouse, taking care to except from the

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description that portion used for the storage of the spirits belonging to the old distiller. He must also state that the portion to be used by him is separated from that used by the old distiller by a solid, secure, and unbroken partition.

The new distiller will also be required to file with the application for approval of his warehouse the written consent of all the principals and sureties on the distiller's and warehousing bonds of the old distiller, therein stating that the portion to be used by the new distiller may be approved in the name of said new distiller; and said written consent must expressly stipulate that such approval shall in no manner affect the liability of the principals and sureties on the existing distiller's and warehousing bonds of the old distiller.

If, after the spirits of the former owner or firm have all been withdrawn from warehouse, the new owner or firm should desire to use the warehouse which has been excepted from the description in the first notice on Form 27a, a new notice on said form must be given, embracing said warehouse, and then, upon the receipt of the required application and report, as hereinbefore provided, the same may be approved for the new proprietor.

In all cases of change of interest or copartnership a new notice on Form 27a, application for approval of warehouse, report and nomination of storekeeper will be required; and in such cases collectors should not approve the bond of the new distiller until notified from this office that the new warehouse has been approved as required in the case of new distilleries.

Distillery warehouses will be continued as such until all the spirits stored therein are withdrawn as required by law and the conditions of the warehousing bonds, notwith-

standing the distiller's bond may not have been renewed, provided the necessary legal conditions of its establishment do not fail.

CONTROL OF WAREHOUSE.

Section 3271, Revised Statutes, provides that the distillery warehouse shall be under the direction and control of the collector of the district and in charge of an internal-revenue storekeeper, and section 3274, Revised Statutes, places such warehouse in the joint custody of the storekeeper and the proprietors thereof. The distiller shall, on demand at reasonable times, have admittance, in the presence of the storekeeper, to the warehouse and the spirits deposited therein, and may, in connection with the storekeeper, refuse admittance to any person not a revenue officer.

The only lock to the warehouse door must be the Government lock, the key of which must at all times be in charge of the storekeeper.

Distillers may have access to the spirits in bond at any time, in the presence of the storekeeper, for the purpose of repairing cooperage, or to take any required measures to prevent waste by leakage, or for other necessary purposes. The warehouse must never be opened or left open except in the presence of the storekeeper.

The examination of spirits in warehouse by sample is allowed under the following restrictions:

The aggregate quantity removed from any cask of spirits, while in warehouse, shall not exceed a half pint.

No sample shall be taken from any package except by the owner, or by an agent upon a written order of the owner, nor shall any goods be exhibited or examined in the warehouse, except under the immediate supervision of

the storekeeper in charge of the warehouse. Such storekeeper must keep a record of each sample taken in such a manner as will enable him to detect and to report with conclusive proof any attempted abuse of this privilege.

DISCONTINUANCE OF WAREHOUSE.

When a distiller who has given notice of suspension has withdrawn all the spirits from his distillery warehouse, the collector of the district is thereupon required to promptly report these facts to this office, giving the date of the last withdrawal, and also to recommend the discontinuance of the warehouse, so that it may be discontinued and the storekeeper's assignment thereto revoked from said date.

Section 3272, Revised Statutes, provides that—

Whenever in the opinion of the Commissioner of Internal Revenue any distillery or other warehouse is unsafe or unfit for use, or the merchandise therein is for any reason liable to loss or great wastage, he may discontinue such warehouse, and require the merchandise therein to be transferred to such other warehouse as he may designate and within such time as he may prescribe. Such transfer shall be made under the supervision of the collector, or of such other officer as may be designated by the Commissioner, and the expense thereof shall be paid by the owner of the merchandise. Whenever the owner of such merchandise fails to make such transfer within the time prescribed, or to pay the just and proper expense of such transfer, as ascertained and determined by the Commissioner, such merchandise may be seized and sold by the collector in the same manner as goods are sold upon distraint for taxes, and the proceeds of such sale shall be applied to the payment of the taxes due thereon and the costs and expenses of such sale and removal, and the balance paid over to the owner of such merchandise.

Section 57 of the act of August 28, 1894, provides that—

Whenever distilling shall have been suspended at any distillery for a period or periods aggregating six months during any calendar year, and the quantity of spirits remaining in the distillery warehouse does not exceed five thousand proof gallons, or whenever, in the opinion of the Commissioner of Internal Revenue, any distillery warehouse or general bonded warehouse is unsafe or unfit for use, or the merchandise therein is liable to loss or great wastage, he may in either such case discontinue such warehouse and require the merchandise therein to be transferred to such other warehouse as he may designate, and within such time as he may prescribe; and all the provisions of section thirty-two hundred and seventy-two of the Revised Statutes of the United States relating to transfers of spirits from warehouses, including those imposing penalties, are hereby made applicable to transfers to or from general bonded warehouses established under this act.

Transfers of spirits from distillery warehouses under the foregoing provisions of law will be made to general bonded warehouses established under the act of August 28, 1894, and will be made upon the recommendation of the collector, who will report the facts fully in each case to the Commissioner of Internal Revenue, and will also recommend transfer to the general bonded warehouse most convenient and accessible to the distiller.

For regulations concerning the establishment of general bonded warehouses, see No. 20.

FERMENTING PERIOD.

Section 3285 of the Revised Statutes, as amended by section 3 of the act of May 28, 1880, provides that every fermenting tub shall be emptied at or before the end of the fermenting period; no fermenting tub in a sweet mash

distillery shall be filled oftener than once in seventy-two hours, nor in a sour-mash distillery oftener than once in ninety-six hours, nor in a rum distillery oftener than once in one hundred and forty-four hours.

This section as amended allows sweet-mash distilleries to ferment once and no more in seventy-two hours, sour-mash distilleries once and no more in ninety-six hours, and rum distilleries once and no more in one hundred and forty-four hours.

The fermenting period of each tub will begin when the filling of the tub begins, or when the tub is actually full, at the option of the distiller; and the tub can not again be filled until the expiration of the period as established by law.

Each tub may be emptied at any time before the end of its fermenting period; but, unless sooner emptied, it *must* be emptied at the end of the period.

When a tub is emptied before the end of the period fixed by law, it must stand empty and open until the end of the period; after which it may, at the option of the distiller, again be filled, or may continue to stand empty and open, or may, upon notice from the distiller, be closed and sealed.

But no tub, after having been filled, can be closed and sealed for the purpose of limiting the producing capacity of the distillery until the expiration of the full period fixed by law.

MASHING, DISTILLING, AND REMOVAL OF SPIRITS PROHIBITED IN THE ABSENCE OF STOREKEEPER.

The special attention of officers and distillers is directed to the penalties imposed in section 3284, Revised Statutes, for mashing, distilling, or removing spirits in the absence